GOVERNMENT OF EAST BENGAL

APPROPRIATION ACCOUNTS

1953-54

AND

THE AUDIT REPORT

1955

Officer on Special Duty (Home Deptt.),
East Pakistan Government Press, Dacca.
1958.

ERRATA

APPROPRIATON ACCOUNTS, GOVERNMENT OF EAST BENGAL, 1953-54 AND THE AUDIT REPORT, 1955.

(i)

Page 14— Para 8—*Excesses over voted grants*—
Item (7) 27.—Civil Work—Column 8—
Read 77·4 *for* 27·4.

(ii)

Page 17—Para 10—*Excesses over voted grants and charged appropriations as compared with previous years*—Table—
In the heading of columns 2 and 3
Read Excesses *for* Exces.

(iii)

Page 18—Para 11—*General comments on the accuracy of Budgeting—voted grants*—
In sub-para 3—line 1
Read (Rs. 3,80·48 lakhs) *for* (Rs. 3,80·45 lakhs).

(iv)

Page 29—Para 17 A—*Public Works Inspections*—(*3*) *Heavy outstanding in the realisation of Government dues*—
In line 3 *Read* Rs. 1,97,828 *for* Rs. 1,97,827-14-0
In line 11 *Read* Rs. 65,503 *for* Rs. 65,502-5-0

(v)

Page 47—Grand Summary of Appropriation Accounts by Grants and Appropriations.
Grant No. 4.—Provincial Excise—*Charged*—
Read 18,007 for 16,007 in Column 4.
Read *for 1,993* in Column 5.

(vi)

Page 86—Grant No. 10.—Irrigation—Surrenders or withdrawals within Grant or Appropriation—Against "R. Deductions"—

Read 13,20,384 *for* −13,20,384 in Column 1.

Read 13,20,384 *for* +13,20,384 in Column 2.

(vii)

Page 87—Grant No. 10.—Irrigation—Review—Para 5—

In line 1 *Read* B 3(ii) *for* B (ii).

(viii)

Page 108—Grant No. 10.—Irrigation—Annexure B—

Insert the following note as Note 2 below the Annexure, the existing note being numbered as Note 1—

"*Note 2*—The transactions in the year 1952-53 under "Suspense" in respect of the head "68.—Construction of Irrigation etc." were not shown in Annexure B of the Appropriation Accounts for 1952-53 relating to Grant No. 10.—Irrigation."

(ix)

Page 111—Grant No. 11.—Interest on ordinary Debt—Review—Para 2—

In the beginning of line 3

Read "Larger" *for* the word "Smaller."

(x)

Page 132—Grant No. 16.—Police—Sub-head C. 3—voted—

Against R. in Column 1

Read 2,07,000 *for* −2,07,000.

(xi)

Page 139—Grant No. 16.—Police—Totals—Voted

Against Gross in Column 3

Read 5,31,99,273 *for* 5,34,99,273.

(xii)

Page 152—Grant No. 19.—Charges on account of Education—
Sub-head H—Explanation—Col. 4—
In line 2 *Read* "Some" *for* the word "one."

(xiii)

Page 183—Grant No. 22.—Charges on account of Agriculture—
(i) Sub-head O—Explanation—
Read Col. 1.—*See* sub-head E. 7—Col. 1. Col. 4.—*See* paragraph 5 of the Review *for* the existing entries.
(ii) Sub-head Q—Explanation—
Read Col. 1.—Due to establishment of some new Farms in the Province. *See* also sub-head P—Col. 1. Col. 4.—*See* paragraph 5 of the Review *for* the existing entries.

(xiv)

Page 209—Grant No. 27.—Civil Works—Review—para 9—
In line 4 *Read* D (Charged) *for* B (Charged.).

(xv)

Page 218—Grant No. 27.—Civil Works—Annexure A—Item (45)—
Read (33) *for* (3) in the explanation for Cols. 5 and 6 below the item.

(xvi)

Page 220—Grant No. 27.—Civil Works—Annexure A—Item (52)—
Read 6,01,143 *for* ,01,143 in Column 4.

(xvii)

Page 241—Grant No. 27.—Civil Works—Annexure A—Item (189)—Voted—
Explanation for Col. 6—
Read "*See* charged and sub-head N" *for* the existing explanations.

(xviii)

Page 248—Grant No. 27-A.—Electricity Schemes—Review—para 4—line 1—
Insert the word "charges" between "Establishment" and "of" in line 1 of the para.

(xix)

Page 248—Grant No. 27-A.—Electricity Schemes —Review—para 4—
In sub-para 3—Statement—
Read "B" *for* "A" as guide letter of sub-head in Column 2 against head 52-A.
In sub-para 4— Statement—
Read B *for* A below Establishment in Column 2 and put 2 below B to indicate the number of the Column.

(xx)

Page 273—Grant No. 33.—Development Programme—Sub-head K—Explanation *for* Col. 4—
In the last line *Read* Radio Scheme *for* the word sets.

(xxi)

Page 281—Grant No. 34.—Capital Outlay on Provincial Schemes of State Trading—

(i) Sub-head H—Charges in England—
Read 6,357 *for* 6,365 in Column 3.
Read +1,357 *for* +1,365 in Column 4.

(ii) *Insert* the following as a new sub-head below sub-head—H—

"Col. 1.	Col. 2.	Col. 3.	Col. 4.
I—Loss or Gain by Exchange	..	8	+8

Col. 4—Fluctuating nature of charge."

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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of East }engal and the Audit Report is prepared in accordance with paragraph 13(1)(i) and iii) of the Pakistan (Audit and Accounts) Order, 1952 read with Article 224 of the Constitution of the Islamic Republic of Pakistan. Its object is to present the udited accounts of all the expenditure of the year, whether voted or charged in the orm of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the sults of audit of all trading, manufacturing and profit and loss accounts and balance ıc ts kept in respect of Government commercial or *quasi* commercial concerns, ıd upon the examination of accounts of receipts and of stores and stock made ınder paragraph 13(2) of the Order already mentioned. It is submitted by the Comptroller and Auditor General of Pakistan to the Governor to be laid before the Provincial Assembly under Article 124 read with Article 230(5) of the Constitution of the Islamic Republic of Pakistan.

2. The Appropriation Accounts deal with the financial year ending on the 31st March, 1954. The Audit Report also deals with the transactions brought to account upto the end of the financial year to which the Appropriation Accounts relate. A convention has, however, been established between the Comptroller and Auditor General of Pakistan and the Government of East Bengal that the Accounts and the Audit Report may also contain references to transactions accounted for in a previous year concerning which further information has since become available and to transactions in a later year concerning which it is desirable that the Provincial Assembly should possess early knowledge.

An Annexure has also been added to this compilation showing the important financial irregularities and losses, etc. which have come to the notice of Audit and which are under investigation of the Administrative and Financial Authorities. he progress so far made in the final disposal of the cases is also indicated in the Annexure.

3. The cases of financial irregularity, apparently defective administration, etc. which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

**Note.*—The scale of converting the figures of lacs and crores appearing in this publication into hundred thousands and millions is as giuen below :—

100 thousands	1 lac
100 lacs	1 crore
10 lacs	1 million
1 crore	10 millions.

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PART I.

AUDIT REPORT, 1955.

INTRODUCTORY.

The original grants for voted expenditure of Rs.39,75,31,500 and the appropriations for charged expenditure of Rs.1,87,35,000 were augmented by supplementary grants of Rs.2,21,34,000 and appropriations of Rs.22,92,000. The expenditure against the above grants and appropriations was Rs.37,12,60,583 and Rs.2,13,89,615 respectively as compared with Rs.34,10,72,633 and Rs.2,11,83,700 in the preceding year. The increase in expenditure, in the voted section, in the year 1953-54 over that in the year 1952-53 is the net result of increases under Grants No.34—Capital Outlay on Provincial Schemes of State Trading, No 27.—Civil Works, No.10—Irrigation, No. 12.—General Administration—General Administration, No. 27.A.—Electricity Schemes, No 35.—Provincial Miscellaneous Investments and No. 22.—Charges on account of Agriculture and decreases under Grants No. 37.—Loans and Advances bearing Interest, No. 16.—Police, No.31.—Miscellaneous, No. 32.—Extraordinary Charges, No. 25.—Industries, No. 19.—Charges on account of Education, No. 30.—Charges on account of Stationery and Printing, No. 28—Famine, No. 21.—Public Health, No. 33.—Development Programme, No.17.—Ports and Pilotage, No. 36.—Interest free Advances and No. 15.—Jails and Convict Settlements. Increase in the charged section is due to increases under Grants No. 11.—Interest on Ordinary Debt and No. 19.—Charges on account of Education and decreases under Grants No. 27.-Civil Works, No. 31.—Miscellaneous, No. 33.—Development Programme and No. 34.—Capital Outlay on Provincial Schemes of State Trading.

(2). Important items of new expenditure incurred during the year under report are indicated below:—

(*i*) A provision of Rs.1,27,000 was made through supplementary appropriation under a new Major head "65—Capital Outlay on Forests" for the exhibition of expenditure in connection with the Scheme of Timber Extraction in Chittagong Hill Tracts undertaken with the assistantce of the International Co-operation Administratoin. The expenditure on this account amo unted to Rs.8,620·

(*ii*) A provision of Rs. 3,62,000 was made through supplementary appropriation under the sub-head "A.—Interest on Ordinary Debt-Rupee Debt" subordinate to the Major head "22.—Interest on Debt and other Obligations" for meeting the charges in connection with the floating of 3½ per cent. East Bengal loan, 1960. The expenditure on this account during the year amounted to Rs.2,50,611. Another provision of Rs.8,50,000 was also made under the same sub-head over the original provision of Rs.50,000 for meeting interest charges on account of heavier drawals of Ways and Means advances from the State Bank of Pakistan. An expenditure of Rs.17,98,041 was, however, incurred on this account.

(*iii*) A provision on Rs.4,45,000 was made through supplementary appropriation under sub-head "A.-Grants to Universities" subordinate to the Major head "37.—Education" over the original provision of Rs.5,50,000 due to enhancement of Grant to the Dacca University under the Dacca University Act 1920, from Rupees five and a half lakhs to Rupees Ten lakhs. The expenditure under this head amounted to Rs. 10,00,000.

(*iv*) A provision of Rs.20,31,000 was made through supplementary grant under the sub-head "Miscellaneous" subordinate to the Major head "54.—Famine" over the original provision of Rs.10,00,000 to cover expenditure for test relief work on a larger scale. The expenditure on this account amounted to Rs.30,36,625.

(3) The following new Major heads were opened during the year under report for the exhibition of expenditure on the purposes noted against them.

(*i*) *XL1.—Electricity Schemes—Working Expenses* for the exhibition of the working expenses (including establishment charges) of the various Electricity projects of the Government, the Capital cost on which is booked under "81A.—Capital Outlay on Electricity Schemes". Against a Supplementary provision of Rs.33,70,000 an expenditure of Rs.1,33,747 was incurred during the year.

(*ii*) *52-A.—Other Revenue expenditure connected with Electricity Schemes* for the exhibition of other revenue expenditure connected with the various Electricity schemes heitherto booked under "63-B—Development-Industries". Against a supplementary provision of Rs.3,00,000 an expenditure of Rs.2,66,511 was incurred during the year.

(*iii*) *70.—Capital Outlay on improvement of Public Health* for the exhibition of expenditure on Development projects relating to Public Health Department heitherto booked under the Major head "39—Public Health". The expenditure under this head amounted to Rs.3,49,439 against the provision of Rs.3,50,000 made by re-appropriation.

(*iv*) 80—*Town Development Schemes* for the exhibition of expenditure on account of Town Development Schemes of the Government heitherto booked under the Major head "81—Capital Account of Civil Works outside the Revenue Accounts." Against the provision Rs.48,13,000 made by supplementary grant an expenditure of Rs.24,24,347 was incurred during the year.

(*v*) *81 A.—Capital Outlay on Electricity Schemes* for the exhibition of Capital expenditure on all Electricity Schemes under one distinct Major head. The expenditure under the head has heitherto been booked under the Major head "72.—Capital Outlay on Industrial Development". Against a supplementary provision of Rs.1,12,88,000 an expenditure of Rs.49,76,546 was incurred during the year.

(*vi*) *90.—Provincial Miscellaneous Investments* for the exhibition of the Government investment in the Share Capital of the Dacca Electricity Develoment Company Ltd. originally booked under the Debt head. The expenditure under the head amounted to Rs. 33,50,000 against nil provision.

(4) The conditions under which the accounts of the previous years were prepared continued to exist to certain extent during the period covered by the present accounts. The main difficulties, viz. shortage of trained staff, inadequate office accommodation, delays in the submission of accounts and their incomplete and incorrect preparation by the Drawing and Disbursing officers and the Treasury Officers still persist. As a result of steps already taken some improvement is visible but in view of the magnitude of the task it will take some time moreto reach the normal standard of efficiency. In the circumstances and in the eagerness to avoid further delays in the submission of the Accounts to the Provincial Assembly certain mistakes in classification might have remained undetected. Such mistakes as affect Capital, Debt, Deposit and Remittance heads or account of other Governments and Commercial Departments will, however, be corrected, in the accounts of subsequent years.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

Review of total demand placed before the Legislative Assembly.

2. Thirty-five original demands for Grants for 1953-54 amounting to Rs. 39,75,31,500 were moved in the Legislative Assembly and voted without any reduction. The Schedule of Authorised Expenditure was authenticated by His Excellency the Governor on the 24th March, 1953 under section 80 of the Government of India Act, 1935 (as adapted). This schedule also included twenty-two charged Appropriations amounting to Rs.1,87,35,000 required to meet expenditure charged on the revenues of the province.

Appropriation Accounts have, however, been prepared for 37 grants as against 35 originally voted by the Legislature. The increase of 2 was due to expenditure incurred under two new grants, viz, Grant No. "27A.—Electricity Schmes." for which supplementary provision was obtained and Grant No. "35. Provincial Miscellaneous Investments" for which there was no provision.

A summary of the aforesaid grants and appropriations according to the main divisions of account is given below :—

	Charged.	Voted.
	Rs.	Rs.
(1) Expenditure on Revenue account	*1,81,15,000*	28,55,70,500
(2) Capital expenditure	*5,00,000*	9,20,94,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	*1,20,000*	1,98,67,000
Total ..	*1,87,35,000*	39,75,31,500

Supplementary Grants and Appropriations during the year.

3. During the year under report a Supplementary Schedule of Expenditure for Rs. 2,44,26,000 was authorised by His Excellency the Governor on 18th March,1954. It consisted of six supplementary Grants aggregating Rs. 2,21,34,000 and seven supplementary charged Appropriations for Rs. 22,92,000. One new grant viz, "27A.—Electricity Schemes" was also included in that schedule with provision of Rs. 1,49,58,000 for expenditure on different Electricity Schemes. The following statement shows the aforesaid supplementary grants and appropriations according to the main divisions of account :—

	Charged.	Voted.
	Rs.	Rs.
(1) Expenditure on Revenue account	*16,72,000*	59,28,000
(2) Capital expenditure	*6,20,000*	1,62,06,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	..	..
Total ..	*22,92,000*	2,21,34,000

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations as also the modified net grants and appropriations for the year under report with the total expenditure:—

Particulars.	*Charged.*	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
(1) Original schedule of authorised expenditure—			
(*a*) Voted by the Legislature	..	39,75,31,500	39,75,31,500
(b) Appropriation to meet the expenditure charged on the revenues of the Province ..	*1,87,35,000*		1,87,35,000
(2) Supplementary schedule of authorised expenditure—			
(*a*) Voted by the Legislature	..	2,21,34,000	2,21,34,000
(*b*) Appropriation to meet the expenditure charged on the revenues of the Province	*22,92,000*	..	22,92,000
(3) Net aggregate grant or appropriation	*2,10,27,000*	41,96,65,500	44,06,92,500
(4) Surrenders or withdrawals within grants or appropriations	*19,29,344*	11,92,54,476	12,11,83,820
(5) Net modified grant or appropriation ..	*1,90,97,656*	30,04,11,024	31,95,08,680
(6) Aggregate disbursements	*2,13,89,615*	37,12,60,583	39,26,50,198
(7) Less (—) or more (+) than (3)	*+3,62,615*	—4,84,04,917	—4,80,42,302
(8) Percentage of (7) to (3)	*+1·72*	—11·53	—10·90
(9) Less (—) or more (+) than (5)	*+22,91,959*	+7,08,49,559	+7,31,41,518
(10) Percentage of (9) to (5)	*+12·00*	+23·58	+22·89

5.—*Savings on voted grants.*—Savings occured in 28 out of 37 voted grants· A list of more important cases is given below:—

Item No. 1	Number and name of grant. 2	Original grant. 3	Supplementary grant. 4	Final grant. 5	Expenditure. 6	Saving. 7	Percentage of saving. 8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(1)	2.—Salt ..	13,000	..	13,000	11,244	1,756	13·5

Mainly certain appointments having not been made in connection with Salt manufacture for want of suitable trained hands.

(2)	3.—Land Revenue ..	2,34,92,000	..	2,34,92,000	1,58,51,910	76,40,090	32·5

Mainly smaller payment of compensation in connection with the acquisition and management of properties under Act XXVIII of 1951 (Rs. 58,74,907), postponement of settlement operations in the Districts of Faridpur, Rangpur and Dinajpur (Rs. 21,19,777), non-payment of dearness allowances to the old employees of the ex-proprietors absorbed by Government in the new establishment (Rs. 7,56,984), curtailment of expenditure as a measure of economy (Rs. 3,49,996) and smaller establishment charges due to release of a number of estates from attachment for their acquisition by Government (Rs. 1,18,983); partly offset by payment of compensation to local bodies in lieu of cesses collected from acquired estates (Rs. 12,59,200), increased expenditure due to filing of a larger number of law suits against the ex-proprietors for the recovery of Government dues (Rs. 2,12,728) and smaller recoveries of establishment charges due to the acquisition of a larger number of attached estates (Rs. 1,16,500).

(3)	5.—Stamps	6,74,000	1,33,000	8,07,000	6,01,038	2,05,962	25·5

Mainly non-acceptance by Government of the debits on account of cost of stamps supplied from Central Stamps Stores pending settlement of disputes with the Central Government regarding the maintenance charges of the Reserve Stamps Depot, Dacca (Rs. 3,60,000); partly offset by larger payment of discounts to the stamp vendors on larger sale of stamps (Rs. 1,55,412).

(4)	10.—Irrigation ..	3,51,92,000	..	3,51,92,000	2,94,61,388	57,30,612	16·3

Mainly due to non-adjustment of the cost of special tools and plant (Rs. 1,01,50,000), non-purchase of generating sets for Karnafuli Multipurpose Project due to foreign exchange difficulties (Rs. 1,00,00,000), non-constructions of the different power tunnels (Rs.83,00,000), non-receipt of bills for materials purchased for different works (Rs. 21,34,106), non-completion of the divesion channel and the Coffer dams due to Labour riots (Rs. 20,08,000), recoveries on account of Grow More Food Schemes (Rs.12,14,853), late start of work (Rs.3,72,225), smaller establishment charges on Karnafuli Project (Rs.3,57,000), non-receipt of supply of earth moving equipment from the Director General of Supply and Development (Rs. 2,67,000), and post-budget decision not to proceed with the work of Naleya River Scheme (Rs. 2,45,170); partly off-set by adjustment of the costs of special tools and plant (Rs. 1,25,93,354), adjustment of anticipated debits (Rs.78,50,000), post-budget decision to maintain stock of materials (Rs.54,55,624), to take up the Grow More Food Schemes (Rs. 24,29,709) and to undertake the survey work under Ganges Kobadak Project (Rs.10,01,000)

(5)	13.—General Administration—Debt Conciliation ..	37,000	..	37,000	19,686	17,314	46·8

Mainly smaller establishment charges due to decrease in the number of Debt settlement cases (Rs 10,312) and economy measures (Rs 6,740).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
6)	16.—Police	4,36,25,000	..	4,36,25,000	3,99,92,950	36,32,050	8·3

Mainly larger recoveries from the Central Government on account of the Eastern Pakistan Rifles and the Ansar organisation (Rs. 40,15,442), smaller expenditure on Railway Police due to withdrawal of Bridge Guards and Armed Police (Rs. 11,84,000), lesser expenditure on cold weather training courses for the Eastern Pakistan Ansars due to smaller number of courses (Rs. 10,39 ,660), non-availability of clothing materials for the District Executive Force (Rs. 10,38,000), smaller purchases of pre-fabricated steel structures due to non-availability of foreign exchange (Rs. 10,00,000), smaller contingent expenditure in connection with District Police Force as a measure of economy (Rs. 5,71,800) and abolition of the posts of Liasion staff of the Border Police as a measure of economy (Rs. 4,50,000); partly offset by larger expenditure under District Executive Force due to entertainment of additional staff (Rs. 41,95,921) and smaller recoveries from the Railways due to withdrawal of Railway Armed Police and Bridge guards (Rs. 15,04,000).

(7)	17.—Ports and Pilotage ..	11,59,000	1,05,000	12,64,000	10,41,296	2,22,704	17·6

Mainly larger recoveries for work done in the Government Dockyard, Narayanganj due to increase in the volume of work (Rs. 1,11,136), non-utilisation of the provision for construction of superstructures of Government launches as a measure of economy due to financial stringency (Rs. 1,05,000) and smaller contingent expenditure for Pooled Launches (Rs. 90,731), smaller expenditure on building, repairs, etc., of launches as a measure of economy (Rs. 16,600); partly offset by expenditure on the construction of a Power House in the Government Dockyard, Narayanganj not provided for (Rs. 1,07,980).

(8)	20.—Medical ..	55,74,000	..	55,74,000	52,96,195	2,77,805	5·0

Mainly non-purchase of medical stores from the United Kingdom (Rs.4, 62,555), non-receipt of the supply of medical stores within the year (Rs. 71,365), nonpayment of grants to certain Khasmahal Dispensaries (Rs. 23,972); partly offset by drawal of arrears of pay and allowances due to refixation of pay in the prescribed scales (Rs. 2,77,054).

(9)	21.—Public Health ..	36,36,000	..	36,36,000	30,66,070	5,69,930	15·7

Mainly non-functioning of the water-borne unit and curtailment of normal expenditure in connection with anti-T.B. Scheme (Rs. 2,06,000), credits for work done on behalf of the P.W.D. in the previous year having been treated in accounts as a reduction of expenditure (Rs. 1,94,740), non-functioning of the National Malaria Control Scheme in full (Rs. 1,27,348), non-payment of the cost of D.D.T. within the year (Rs. 85,796), non-appointment of the epidemic staff (Rs. 50,275), non-supply of paludrine by the Central Medical Stores (Rs. 43,981), non-receipt of the full consignment from UNICEF in connection with WHO/UNICEF Milk distribution Scheme (Rs. 40,000), non-sanction of grants to the municipalities (Rs. 30,000) and non-maintenance of the Kala-azar centres (Rs. 22,572); partly offset by post-budget decision for the implementation of the Sewerage Extension Scheme in the old Dacca Town (Rs. 3,50,000).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(10)	22.—Charges on account of Agriculture ..	1,24,68,000	..	1,24,68,000	1,16,55,442	8,12,558	6·5

Mainly smaller expenditure on Agricultural Demonstration and Propaganda etc. as a measure of economy (Rs. 9,02,165), smaller expenditure on Seed Multiplication Farm at Iswardi as a measure of economy (Rs. 8,76,000), smaller expenditure on the construction of buildings for Seed Stores, etc. in connection with Grow More Food Schemes (Rs. 7,60,122), larger recoveries from the Central Government on account of Schemes of power pump and mechanical cultivation (Rs. 4,50,000), smaller contingent expenditure as a measure of economy (Rs. 2,47,400), and non-availability of the requisite spare parts for Tractors and Power Pumps (Rs. 1,83,291) partly offset by establishment of some agricultural farms (Rs. 12,38,000), procurement of some tractors (Rs.9,00,000), drawal of arrears of pay on account of refixation of pay in the prescribed scales (Rs. 3,46,800) and smaller recoveries from the Government on account of Grow More Food Schemes (Rs. 1,38,000).

(11)	25.—Industries ..	2,63,68,000	..	2,63,68,000	29,91,930	2,33,76,070	88·7

Mainly post-budget decision of Government to exhibit expenditure on Thermo-Electricity Schemes under a new Major head "81.-A—Capital Outlay on Electricity Schemes" (Rs. 1,74,84,000), transfer of the Muslin Cotton Mills to the Pakistan Industrial Development Corporation with effect from October 1953 (Rs.55,72,181), curtailment of expenditure due to financial stringency (Rs.2,00,552), non--recruitment of local staff (Rs. 75,286) and non-construction of buildings and non-erection of machineries in the Muslin Cotton Mills due to non-arrival of the Japanese technitians in time (Rs. 30,460).

(12)	26.—Miscellaneous Departments	11,73,000	..	11,73,000	10,87,079	85,921	7·3

Mainly non-payment of full contribution to the Central Government for the maintenance of the Employment Exchanges in the Province due to financial stringency (Rs. 78,949), curtailment of expenditure in the Labour Directorate as a measure of economy (Rs. 17,896) and post of Inspector of Factories remaining vacant for want of qualified candidates (Rs.11,433); partly offset by drawal of arrears of pay and allowancesi n the Directorate of Jute Prices due to refixation of pay in the prescribed pay scales (Rs. 23,878).

(13)	27A.—Electricity Schemes ..	..	1,49,58,000	1,49,58,000	53,76,804	95,81,196	64·1

Mainly non-receipt of debits from the Director-General, Supply and Development for tools and plant imported from abroad in connection with the Thermo-Electricity Schemes (Rs. 83,79,000), non-adjustment within the year of expenditure already incurred for the Chittagong Electric Supply Diesal Pool Station, Khulna Electric Supply and Chandpur Electric Supply from the respective Drawing Accounts (Rs. 16,58,056), over estimation of expenditure connected

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	

with the maintenance of the Electric Supplies (Rs. 4,06,774), non-purchase of spare parts for the Diesel Pool Station and Khulna Electric Supply (Rs. 2,50,226), smaller expenditure on cost of energy purchased from East Pakistan Railway (Rs. 2,08,980), non-recruitment of full staff in the Shiddirganj Diesel Station due to some machineries having not been brought into operation (Rs. 61,217) and smaller establishment charges due to some posts kept vacant (Rs. 34,000); partly offset by readjustment of debits under the expenditure on account of Rural Electrification Scheme and Thermo-Electricity Schemes previously booked under Grant No. 25.—Industries (Rs. 14,22,190).

14)	29.—Superannuation Allowances and Pensions, etc.	59,52,000	..	59,52,000	54,71,619	4,80,381	8·1

Mainly smaller payment of commuted value of pensions (Rs. 4,81,424); partly offset by larger contributions to the contributory provident fund (Rs.3,000).

(15)	30.—Charges on account of Stationery and Printing	48,92,000	..	48,92,000	38,44,704	10,47,296	21·4

Mainly smaller supply of stationery articles by the Central Stationery Office (Rs. 15,75,006), post budget decision to transfer expenditure on the Drawing Office Press to Grant No. 3-Land Revenue (Rs. 2,00,000) and non-payment of cost of printing ink for want of Government sanction (Rs. 12,737); partly offset by larger capital expenditure on the East Bengal Government Press due to larger purchase of machineries and equipments(Rs. 2,18,525), payment of larger overtime allowances and other contingent charges for work connected with the General Elections (Rs. 1,15,459), payment of customs duty and sales tax on machineries and equipments imported for the Press (Rs.1,04,172), larger establishment charges in the Government Presses (Rs.66,275), expenditure on the installation of machineries in the East Bengal Government Press (Rs.58,101), payment of arrear electric charges (Rs. 50,100), larger purchases of stores in United Kingdom (Rs. 46,560), payment of outstanding bills for printing in the private presses (Rs.42,900) and larger payment of discount on plain papers used with stamps on larger sales (Rs. 41,809).

(16)	32.—Extraordinary Charges ..	94,77,000	..	94,77,000	44,64,685	50,12,315	52·9

Mainly smaller amount of loss on the sale of subsidised food due to (i) revision in the scales of ration (Rs. 28,22,845), (ii) reduction of Police Force (Rs. 6,16,800), abolition of Extra Police Staff as a measure of economy (Rs. 14,85,658), abolition of scheme for the supply of ration at concessional rates to the Police Inspectors (Rs. 2,13,800) and vacant posts in the Fire Fighting Organisation (Rs. 28,703); partly offset by payment of arrears for equipments purchased for the Fire Fighting Organisation (Rs. 1,52,584) and payment of arrears of pay and allowances at the prescribed rates to the Extra staff for the Defence Branch of the Home Department (Rs. 2,964).

Item No.	Number and name or grant.	Original grant.	Supplementary grant.	Final Grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(17)	33.—Development Programme	7,38,63,000	..	7,38,63,000	3,58,15,066	3,80,47,934	51·5

Mainly non-implementation of certain Social Uplift Schemes for want of Government sanction—Education (Rs. 1,69,61,907) and Medical (Rs, 1,06,66,901), non-completion of the buildings of the combined Public Health Laboratory, Maternity and Child Welfare Centre and T.B. Hospital due to non-availability of building materials (Rs. 49,05,000), non-availability of the requisite number of batteries and battery charges, etc. for the operation of the radio sets under the Community Listening Radio Schemes (Rs. 24,09,400), smaller expenditure under Civil Works (Rs. 14,86,053), non-receipt of debit for materials purchased from abroad for the Ahsanullah Engineering College (Rs. 3,80,000), charges on account of the expansion and reorganisation of the East Pakistan Veterinary College having been adjusted under "82.—Capital Account, etc." (Rs. 3,59,000), post budget decision to book expenditure on account of Electricity Schemes under "52 A.—Other Revenue Expenditure connected with Electricity Schemes" (Rs. 3,25,000), cancellation of supply orders for Medical Stores owing to late receipt of Government sanction (Rs. 2,90,500), smaller expenditure on contour survey for Irrigation works (Rs. 2,80,481), non-receipt of the anticipated debits for radios purchased for the Community Listening Radio Scheme from the Director General, Supply and Development (Rs. 2,70,600), partial execution of the rehabilitation Schemes under "Forest" due to financial stringency (Rs. 2,34,000), non-payment of land compensation due to non-preparation of assessment rolls (Rs. 1,97,038), non-execution of the scheme of construction of Hydraulic Research Laboratory for want of timely administrative approval (Rs. 1,95,500), postponement of the establishment of the Agricultural Demonstration Centres (Rs. 1,50,000), non-receipt of Scientific equipments, etc. from abroad for certain non-Government Colleges under Social Uplift Schemes (Rs. 1,45,736), smaller expenditure on Peace-Time Fire Service (Rs. 1,32,000), non-construction of the Toll Offices on the Dakatia and Taltola Khals (Rs. 1,20,000), and non-implementation of Poultry Extension Scheme (Rs.1,00,000); partly offset by execution of the Rural Water Supply Scheme not provided for (Rs. 6,85,000), payment of outstanding liabilities of the Rural Water Supply scheme (Rs. 4,96,429), post-budget decision for some new constructions in connection with the Village Aid Programme at Manipur, Jamalpur and Jessore (Rs. 2,25,000), purchase of equipments for the improvement of Veterinary education in the Province (Rs. 1,28,227) and adjustment of unanticipated debits on account of water supply and drainage in the Municipal areas (Rs. 51,576).

(18)	36.—Interest free Advances	9,00,000	..	9,00,000	6,15,360	2,84,640	31·6

Smaller demands from Government servants under orders of transfer for advances of pay and allowances (Rs. 2,72,400) and smaller special advances due to fewer natural calamities (Rs.12,240).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final Grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(19)	37.—Loans and Advances bearing Interest ..	1,89,67,000	..	1,89,67,000	1,45,42,645	44,24,355	23·3

Mainly non-implementation of the approved schemes for the rehabilitation of refugees for want of sanction from the Central Government (Rs.76,25,667), non-sanction of further loans to the Central Co-operative Banks on account of their failure to repay 75 per cent. of the previous loans (Rs. 20,00,000), smaller advances to cultivators due to fewer natural calamities (Rs. 15,42,973), smaller loans to Government servants for house building and other purposes on account of financial stringency (Rs. 7,90,000), smaller loans to local bodies on account of their improved economic conditions (Rs. 7,05,000), smaller advances under special Laws (Rs. 5,91,247), smaller demands for loans to returning Hindu migrants (Rs. 4,90,400), lesser demands for loans from provincial Co-operative Land Mortgage Banks due to improved economic conditions (Rs. 4,00,000), smaller demands for cattle purchase loans (Rs. 2,37,349) and non-finalisation of certain cases under State Aid to Industries Act (Rs. 78,000); partly offset by loans to Registrar, Co-operative Societies for jute purchases (Rs. 1,00,00,042) and more expenditure on Grow More Food Schemes (Rs. 50,735).

6. *Savings on charged appropriations.*—Savings also occurred under 10 out of 23 heads of charged appropriations. The more important of these cases are detailed below :—

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
(1)	6.—Forest ...	*5,78,000*	*1,27,000*	*7,05,000*	*5,75,388*	*1,29,612*	*18·4*

Mainly non-receipt of extraction machineries for the improvement and extension of forests (Rs. 1,05,976), postponement of construction work of the Miani Head Water Range (Rs. 26,025), curtailment of expenditure on constructions, purchases and maintenance, etc. as a measure of economy (Rs. 12,085) and lesser extraction of timber as a result of labour difficulties (Rs. 1,097); partly offset by appointment of additional staff (*i*) for Hydel Felling Range (Rs. 13,200) and (*ii*) for bamboo supervision in the Chandraghona Paper Mills (Rs. 3,195).

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
(2)	11.—Interest on Ordinary Debt.	*74,17,000*	*12,12,000*	*86,29,000*	*77,03,633*	*9,25,367*	*10·7*

Mainly postponement of the payment of interest to the Central Government on account of the loan of Rs.4,57 lakhs (Rs.13,44,358), amount transferred to the Irrigation Department on account of interest on Capital (Rs.7,61.149), non-adjustment of any discount in connection with 3½ per cent. East Bengal Loan, 1960 (Rs.2,51,000), payment of lesser amount of interest on General Provident Fund balances due to decrease in the balances (Rs.26,500) and non-issue of Treasury bills (Rs.13,000); partly offest by larger interest charges on heavier drawal of Ways and Means advances from the State Bank (Rs.8,98,041), payment of arrear interest charges on the Development Loans (Rs 4,37,988) and payment of larger incidental charges in connection with the issue of 3½ per cent. East Bengal Loans 1960 (Rs.1,39,111).

(3)	17.—Ports and Pilotage ..	*19,000*	..	*19,000*	*15,234*	*3,766*	*19·8*

Mainly due to one launch alloted to a Deputy Commissioner having remained out of commission (Rs. 5,880); partly offset by purchase of a boat with an outboard Engine (Rs. 2,554).

(4)	21.—Public Health	*88,000*	..	*88,000*	*76,584*	*11,416*	*13·0*

Mainly non-receipt of full quota of medical and surgical requisites from the Central Medical Stores (Rs. 3,476), economy measures (Rs.2,327), non-purchase of the anti-malaria drugs in connection with epidemic diseases (Rs. 2,313), non-drawal of arrears of pay at the revised rates due to non-fixation of pay (Rs. 2,084) and non-functioning of the Kala-azar survey scheme (Rs. 1,000).

(5)	22.—Charges on account of Agriculture ..	*1,06,000*	..	*1,06,000*	*93,826*	*12,174*	*11·5*

Mainly non-drawal of pay and allowances of certain technical staff due to their non-joining the appointments in the Chittagong Hill Tracts (Rs. 9,471) and smaller expenditure on Agricultural Demonstration and Propaganda (Rs. 2,499).

(6)	27.—Civil Works ..	*9,73,000*	*4,93,000*	*14,66,000*	*8,05,932*	*6,60,068*	*45·0*

Mainly slow progress of construction works (Roads) due to late receipt of loans from the Central Government (Rs. 5,32,817), smaller collection of materials under "Suspense" (Rs.79,095), smaller expenditure on construction works (Buildings) as a measure of economy due to financial stringency (Rs. 23,973), smaller repair works as a measure of economy (Rs.17,335) and non-payment of grants-in-aid to local bodies out of Motor Vehicles Tax proceeds (Rs. 3,750).

(7)	29.—Superannuation Allowances and Pensions, etc. ..	*1,20,000*	..	*1,20,000*	*96,575*	*23,425*	*19·5*

Mainly smaller payments in England on account of contribution payable under section 156 of the G. I. Act, 1935 (as adapted) in respect of High Court Judges (Rs. 13,577), smaller payment of commuted value of pensions (Rs. 5,000) and of superannuation and retired allowances (Rs. 4,538).

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Saving.	Percentage of Saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(8)	31.—Miscellaneous	*43,86,000*	..	*43,86,000*	*31,89,501*	*11,96,499*	*27·3*

Mainly smaller contributions to the local bodies due to acquisition of larger number of Estates (Rs. 6,24,000), lesser collection of Public Works cess and fines under the Cess Act (Rs. 2,81,439), lesser realisation of ferry receipts under the Bengal Ferries Act (Rs. 1,67,121), abandonment of the rehabilitation schemes in Chittagong Hill Tracts on technical grounds (Rs. 1,29,429) and lesser number of claims for lapsed Landlord fees under the Bengal Tenancy Act (Rs. 25,005); partly offset by larger payment of contributions to local bodies due to larger receipts under (*i*) Bengal Food Adulteration Act (Rs. 16,470) and (*ii*) Cattle Tresspass Act (Rs. 15,182).

(9)	33.—Development Programme ..	*4,65,000*	..	*4,65,000*	*1,40,847*	*3,24,153*	*69·7*

Mainly post-budget decision for partial execution of the scheme for rehabilitation of Government Forests due to financial stringency (Rs. 3,01,000), suspension of the work of construction of 2 roads in the Chittagong Hill Tracts due to outbreak of cholera (Rs. 12,234) and abandonment of work in connection with rehabilitation schemes due to the fall of one D. 8—Tractor into the Kassalong river (Rs. 10,753).

(10)	37.—Loans and Advances bearing Interest ..	*1,20,000*	..	*1,20,000*	*90,000*	*30,000*	*25·0*

Smaller advances to cultivators (Rs.25,000) and miscellaneous loans and advances (Rs.5,000) due to fewer natural calamities during the year.

7. *Savings or excesses on the voted grants and charged appropriations (separately and combined) as compared with previous years.*—The following statement shows how savings or excesses in grants and appropriations in the year under report compare with those in the previous years :—

Year.	Final grants and appropriations.	Saving (—) or Excess (+).	Percentage of Saving (—) or Excess (+).
1	2	3	4
Charged—	Rs.	Rs.	
1950-51	*1,61,16,000*	*—19,75,504*	*—12·26*
1951-52	*2,18,84,000*	*+19,01,344*	*+8·69*
1952-53	*2,21,03,400*	*—9,19,700*	*—4·12*
1953-54	*2,10,27,000*	*+3,62,615*	*+1·72*
Voted—			
1950-51	25,82,99,000	—4,09,58,872	—15·86
1951-52	32,29,39,000	—5,95,96,647	—18·45
1952-53	48,52,37,500	—14,41,64,867	—29·71
1953-54	*41,96,65,500*	*—4,84,04,917*	*—11·53*
Charged and Voted—			
1950-51	27,44,15,000	—4,29,34,376	—15·65
1951-52	34,48,23,000	—5,76,95,303	—16·73
1952-53	50,73,40,900	—14,50,84,567	—28·59
1953-54	*44,06,92,500*	*—4,80,42,302*	*—10·90*

8. *Excesses over voted grants.*—A list of excesses over the individual voted grants requiring regularisation by the Provincial Assembly with a brief statement of the causes which seem to have led to these excesses is given below :—

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
1)	1.—Taxes on Income other than Corporation Tax ..	3,63,000	..	3,63,000	3,74,334	11,334	3·1

Mainly retention of temporary staff in connection with collection of Agricultural Income Tax due to increase in work (Rs.14,088), adjustment of the cost of type writer machines purchased in the previous year (Rs.2,003) and larger expenditure on postage stamps and telegrams (Rs. 1,923) ; partly offset by saving due to dissolution of the Appellate Tribunal from July, 1953 (Rs.6,800).

(2)	6.—Forest ..	18,66,000	..	18,66,000	18,95,231	29,231	1·6

Mainly smaller recoveries due to non-adjustment in accounts of book transfer bills with the East Bengal Railway within the year (Rs.1,14,619), larger supply of timber to Government Departments by departmental operation (Rs.10,775) and payment of rates and taxes at enhanced rates (Rs. 4,119) ; partly offset by payment at lower rates of rents and taxes on account of P.W. Cess to the proprietors of Forests due to acquisition (Rs.32,930), non-adjustment of the cost of jeeps purchased in the previous year (Rs.16,700), smaller establishment charges due to vacant posts, etc. (Rs.20,975), restriction on tours as a measure of economy (Rs.15,250), non-adjustment in the accounts of the cost of construction of the Divisional Office at Cox's Bazar (Rs.8,148) and non-execution of field works in the Sylhet Division (Rs.7,740).

(3)	7.—Registration	28,79,000	..	28,79,000	31,05,115	2,26,115	7·9

Mainly payment of arrears of pay and allowances at the prescribed rates due to refixation of pay (Rs.2,00,538), larger payment of house rent (Rs.12,843), retention of certain temporary posts for a longer period (Rs.7,754) and larger expenditure on tours connected with visits and commissions (Rs.2,954).

(4)	8.—Other Taxes and Duties ..	98,000	..	98,000	1,48,603	50,603	51·6

Mainly absence of recoveries from the Central Government on account of Taxes under Bengal Finance (Sales Tax) Act 1941 (Rs.52,750) ; partly offset by saving due to non-appointment of one Assistant Electric Inspector (Rs.2,480).

(5)	15.—Jails and Convict Settlements ..	69,01,000	..	69,01,000	69,13,222	12,222	0·2

Mainly purchase of larger quantities of raw materials for jail production (Rs.2,51,666), employment of extra warders due to increase in jail population (Rs.45,623) and payment for the purchases of some machine parts for the Dacca Central Jail Press (Rs.4,322) ; partly setoff by smaller expenditure due to post budget decision for non-supply of basic ration to jail staff and grant of cash allowance in lieu thereof (Rs.1,88,437) and larger recoveries due to supply of larger jail manufactured goods (Rs.1,00,000).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final Grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(6)	23.—Charges on account of Veterinary	17,14,000	94,000	18,08,000	19,06,449	98,449	5·4

Mainly larger expenditure in England (Rs.37,906), drawal of arrears of pay due to revision of pay scales (Rs.18,082), adjustment of the deputation pay, etc., of a trainee in the U. S. A. (Rs.16,263), maintenance of more live stock in the Dairy and Poultry Farms (Rs.13,738), larger contingent charges under Hospitals and Dispensaries due to Khulna Flood (Rs.8,000) and purchase of medical and surgical requisites for epidemic diseases (Rs.7,181), purchase of wood (Rs,6,172), under-estimation of requirements for additional staff (Rs.5,712), appointment of a substitute in place of an officer on training abroad (Rs.3,020) and drawal of pay of substitutes in leave vacancies (Rs.2,068) ; partly offset by saving due to vacant posts (Rs.17,452) and restriction of tours as a measure of economy (Rs.5,548).

(7)	27.—Civil Works	4,34,48,000	48,13,000	4,82,61,000	8,56,38,064	3,73,77,064	27·4

Mainly non-adjustment of the cost of materials (Rs.5,01,81,975), non-receipt of the recoveries from the Central Government on account of strategic roads (Rs.40,00,000) and post-budget decision for the payment of arrear liabilities on road schemes (Rs.30,90,798) ; partly set off by slower progress of work in connection with the Town planing schemes due to late receipt of loans from the Central Government (Rs.1,05,50,282), slow progress of works in connection with communication due to late receipt of Central loans (Rs.46,29,070), non-purchase of stores from the United Kingdom in connection with Development work (Rs.20,00,000), curtailment of expenditure on construction of various Government Buildings as a measure of economy (Rs.11,49,678), slow progress of work on communications due to late issue of orders sanctioning funds (Rs.5,87,572), post-budget decision for the abandonment of the Scheme of Stock piling of materials (Rs.5,00,000), cut in expenditure on communications as a measure of economy (Rs.4,08,683), larger recoveries on account of tools and plant (Rs.3,05,583), slow progress of works due to shortage of building materials (Rs.2,37,710) and larger recoveries on account of establishment charges due to more work done for other Departments (Rs.1,96,589).

(8)	34.—Capital Outlay on Provincial Schemes on State Trading	3,18,000	..	3,18,000	1,49,07,894	1,45,89,894	4588·0

Mainly smaller recoveries due to lesser off take and sale of food grains (Rs.5,52,41,973), payments out of Personal Ledger Accounts having been adjusted under Grain purchase Scheme—"Advances" (Rs.2,64,10,475) and smaller recoveries due to non-disposal of the full stock of standard cloth within the year (Rs.39,99,705); partly offset by smaller procurements of food grains according to the revised programme (Rs.4,36,40,008), larger recoveries due to larger purchases of Cement (Rs.1,05,95,000), smaller purchase of salt according to revised programme of Government (Rs.66,30,295), abandonment of the scheme for the purchase and distribution of cloth and Stock Piling of Textiles (Rs.37,70,000), revision and reduction of the scales of ration supplied to the Police Force and Civic Guards (Rs.30,40,489), wrong provision of funds for interest charges on Cash Credit Advances in the voted section instead of in the

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	

charged section (Rs.29,09,081), non-payment in some cases of the arrears of pay and allowances due to refixation of pay (Rs.4,39,197) and smaller realisation of the cost of ration supplied to the staff of the Deputy Director, Intelligence, Government of Pakistan (Rs.58,050).

(9)	35.—Provincial Miscellaneous Investments ..		..	..	33,50,000	33,50,000	Cent per cent.

Due to late decision of Government to open this head for the exhibition of Government investments in the share capital of the Dacca Electricity Development Company Ltd.

9. *Excesses over charged appropriations.*—The following statement shows the excesses over individual charged appropriations which require regularisation :—

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
(1)	4.—Provincial Excise	*18,000*	..	*18,000*	*18,007*	*7*	*0·04*

Mainly larger expenditure on travelling allowances.

(2)	9.—Interest on Works for which Capital Accounts are kept ..	*5,61,000*	..	*5,61,000*	*13,14,732*	*7,53,732*	*134·3*

Mainly adjustment of larger interest charges on Irrigation Capital expenditure.

(3)	12.—General Administration—General Administration ..	*10,09,000*	..	*10,09,000*	*10,43,262*	*34,262*	*3·4*

Mainly expenditure on elections to Legislature due to post-budget decisions to extend franchise to the Chittagong Hill Tracts (Rs. 68,926), expenditure for the maintenance of Government Vehicles in the Chittagong Hill Tracts for which no provision was made in the charged section (Rs. 8,413), increased expenditure under "Staff and household of Governor" due to appointment and retirement of Provincial Governors (Rs. 6,400) and drawal of increased sumptuary allowance by the Governor (Rs. 6,025); partly offset by smaller expenditure of the Public Service

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	

Commission (Rs. 24,076), resignation of two Ministers from the Governor's Council of Ministers during the year (Rs.20,500), smaller expenditure on secretarial staff of Governor due to abolition of the post of Assistant Private Secretary (Rs. 6,398) and smaller expenditure on Rehabilitation Programme in the Chittagong Hill Tracts due to the prevalence of normal conditions (Rs.4,720).

(4)	15.—Jails and Convict Settlements ..	*22,000*	*6,000*	*28,000*	*40,989*	*12,989*	*46·4*

Mainly appointment of extra warders due to increase in Jail population.

(5)	16.—Police ..	*8,45,000*	..	*8,45,000*	*8,50,997*	*5,997*	*0·7*

Mainly larger expenditure on the Police Force in the Chittagong Hill Tracts due to disturbances in Kaptai (Rs. 29,881); partly offset by recoveries on account of Special Passport Police not provided for (Rs. 12,588) and smaller clothing charges due to non-availability of clothing materials (Rs. 11,539).

(6)	19.—Charges on account of Edution	*6,99,000*	*4,45,000*	*11,44,000*	*11,48,060*	*4,060*	0·4

Mainly enhancement of grant to Dacca University under the Dacca University Act of 1920 (Rs. 5,000); partly set off by smaller charges on secondary education in the Chittagong Hill Tracts (Rs. 985).

(7)	20.—Medical ..	*75,000*	*6,000*	*81,000*	*86,859*	*5,859*	*7·2*

Mainly drawal of arrears of pay and allowances in the prescribed scales.

(8)	23.—Charges on account of Veterinary ..	*31,000*	..	*31,000*	*36,957*	*5,957*	*19·2*

Mainly employment in the Chittagong Hill Tracts, of the staff of the Production section of the Subordinate Establishment due to increase in work.

(9)	34.—Capital Outlay on Provincial Schemes of State Trading ..	..	..	..	*29,09,081*	*29,09,081*	*Cent per cent.*

Due to adjustment of interest charges on Cash Credit Advances from the Imperial Bank wrongly provided for in the voted section.

10. *Excesses over voted grants and charged appropriations as compared with previous years.* —The statement furnished below compares the number and amount of excesses during the year under report with those of the previous years.—

Year.	Exces over voted grants.		Excesses over charged appropriations.	
	Number of cases.	Amount.	Number of cases.	Amount.
1	2	3	4	5
		Rs.		*Rs.*
1950-51	8	35,69,640	*7*	*19,37,318*
1951-52	14	91,61,984	*10*	*36,74,242*
1952-53	11	2,31,58,380	*11*	*32,40,997*
1953-54	9	5,57,44,912	*9*	*37,31,944*

It will be observed that, as compared with the preceding year, the numbers of cases in both the charged and voted sections have registered a fall though the amounts of excesses have been higher in both the sections.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. Voted Grants.—The budget estimates for the year under report provided a total sum of Rs. 39, 75·32 lakhs for voted expenditure against which the actual expenditure amounted to Rs. 37,12·61 lakhs resulting in a saving of Rs. 2,62·71 lakhs *i.e.* 6·60 per cent. as compared with 16·66 per cent. of the total original grant in the preceding year. Supplementary grants aggregating Rs.2,21·34 lakhs obtained during the year increased the saving to Rs. 4,84·05 lakhs which was 11·53 per cent. of the total aggregate grant as compared with 29·71 per cent. in the previous year. The saving was composed of a saving of Rs. 10,14·50 lakhs under 28 grants and an excess of Rs. 5,57·45 lakhs under the remaining 9 grants.

Taking the voted grants individually, the variations are exhibited below:—

	Number of cases.	
	1952-53	1953-54.
Less than 5 per cent.	10	9
Between 5 per cent. and 10 per cent.	6	9
Between 10 per cent. and 20 per cent.	4	4
Between 20 per cent. and 30 per cent.	5	3
Between 30 per cent. and 40 per cent.	2	2
Between 40 per cent. and 50 pre cent.	2	1
More than 50 per cent.	6	9
Total	35	37

Grants No. 33—Development Programe (Rs. 3,80·45 lakhs), 25.—Industries (Rs. 2,33·76 lakhs), 27A.—Electricity Schemes (Rs. 95·81 lakhs) and 3.—Land Revenue (Rs. 76·40 lakhs) together contributed to a saving of Rs. 7,86·45 lakhs i.e. 75·51 per. cent. of the total savings of Rs. 10,41·50 lakhs. The rest of the savings of Rs. 2,55·05 lakhs was contributed mainly by Grants No. 10.—Irrigation, 32—Extraordinary charges, 37.—Loans and Advances bearing Interest, 16.—Police, 19.—Charges on account of Education, 30.—Charges on account of Stationery and Printing and 22.—Charges on account of Agriculture. The grants which contributed to the excess of Rs.5,57·45 lakhs were mainly Grants No. 27.—Çivil Works (Rs. 3,73·77 lakhs), 34—Capital Outlay on Provincial Schemes of State Trading (Rs. 1,45·90 lakhs) and 35.—Provincial Miscellaneous Investment (Rs. 33·50 lakhs).

Charged Appropriations.—The original charged appropriations amounted to Rs. 1,87·35 lakhs. Supplementary charged appropriations aggregating Rs.22·92 lakhs were authorised during the year. The actual expenditure was Rs. 2,13·90 lakhs. Compared with the total original appropriation there was an excess of Rs. 26·55 lakhs *i. e.* 14·17 per cent. as against a saving of 1·85 per cent. in the preceding year. Against the final charged appropriation, however, there was also an excess of Rs. 3·63 lakhs *i. e.* 1·72 per cent. as against the saving of 4·12 per cent in the preceding year.

Taking the charged appropriations individually, the variations are exibihted below:—

	Number of cases.	
	1952-53.	1953-54.
Less than 5 per cent.	9	7
Between 5 per cent. and 10 per cent.	1	2
Between 10 per cent. and 20 per cent.	2	6
Between 20 per cent. and 30 per cent.	3	2
Between 30 per cent. and 40 per cent.	3	1
Between 40 per cent. and 50 per cent.	1	2
More than 50 per cent.	4	3
Total	23	23

The above mentioned excess of Rs. 3·63 lakhs was composed of an excess of Rs. 37·32 lakhs under 9 appropriations and a saving of Rs. 33·69 lakhs under the remaining 14 appropriations.

The excess of Rs.37·32 lakhs was contributed mainly by Grants No. 34.—Capital Outlay on Provincial Schemes of State Trading (Rs.29·09 lakhs) and 9.—Interest on Works for which Capital Accounts are kept (Rs. 7·54 lakhs). The saving of Rs. 33·69 lakhs was due mainly to Grants No. 31.—Miscellaneous

(Rs. 11·96 lakhs), 11.—Interest on Ordinary Debt (Rs. 9·25 lakhs), 27.—Civil Works (Rs.6·60 lakhs) and 33.—Development Programme (Rs. 3·24 lakhs).

Voted Grants and charged appropriations combined—Taking together the charged and voted sections the percentage of saving was 10·90 as compared with 28·59 in the pr eceding year. The variations are as follows:—

	Number of cases.	
	1952-53.	1953-54.
Less than 5 per cent.	10	10
Between 5 per cent. and 10 per cent.	6	8
Between 10 per cent. and 20 per cent.	5	5
Between 20 per cent. and 30 per cent.	4	3
Between 30 per cent. and 40 per cent.	3	2
Between 40 per cent . and 50 per cent.	2	1
More than 50 per cent.	6	9
Total	36	38

The reasons for the variations are given in paragraphs 5, 6, 8 and 9. It will be observed from paragraph 7 that in both the sections—Charged and Voted—the amounts as also the percentages of variation have recorded a fall as compared with those in the preceding year. In the charged and voted sections combined the same trend is noticed.

CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head and primary unit of appropriation. For this purpose the Controlling Officers exercise the necessary control through the accounts maintained departmentally, which are reconciled with those of the Audit office. They have to keep a close watch over the progress of expenditure and surrender funds surplus to requirements or obtain additional funds to cover the increased expenditure, as the case may be.

Important instances of defective control over expenditure noticed in the Appropriation Accounts during the year are mentioned below:—

(*1*) *Unnecessary or excessive supplementary grants or appropriations*—

1. Grant No. 11.—Interest on Ordinary Debt—
   Sub-head A. 1 (1).
2. Grant No. 27.—Civil Works—
   Sub-heads L (*i*) and L (*ii*).
3. Grant No. 27A.—Electricity Schemes—
   Sub-heads A. 2, C. 2., C. 3 and C. 4.

Supplementary grants or appropriations in all these cases proved either unnecessary or excessive.

(2) Reappropriations obtained unnecessarily or in excess of requirements—

1. Grant No. 3.—Land Revenue—
   Sub-head A. 5.
2. Grant No. 6.—Forest—
   Sub-head I.
3. Grant No. 10.—Irrigation—
   Sub-heads B.2, B.4, B.5, B.6, D.6, D.9(1), G.II (1), H.I(3) and H.II (1).
4. Grant No. 12.—General Administration—General Administration—
   Sub-head C. 1. (5) (Voted).
5. Grant No. 16.—Police—
   Sub-heads C. 9 (Voted) and F. 7.
6. Grant No. 19—Charges on account of Education—
   Sub-heads E.2(1), J. 1(3) (*Charged*) and S.
7. Grant No. 20.—Medical—
   Sub-heads B.4 (Voted), B.5 (Voted) and D. 6.
8. Grant No. 21.—Public Health—
   Sub-head C (Voted).
9. Grant No. 22.—Charges on account of Agriculture—
   Sub-heads B. 3 (Voted) and P.
10. Grant No. 27.—Civil Works—
    Sub-heads A. 16, A.20 and N (Voted).
11. Grant No. 32.—Extraordinary Charges—
    Sub-head B. 1.
12. Grant No. 37.—Loans and Advances bearing Interest—
    Sub-head D.

Savings in the above cases could have been avoided, if the re-appropriations obtained towards the close of the year had been based on correct estimates of actual requirements.

(3) Injudicious reappropriations and surrenders causing excess over allotments—

1. Grant No. 1.—Taxes on Income other than Corporation Tax—
   Sub-head A.
2. Grant No. 5.—Stamps—
   Sub-head A. 1.
3. Grant No. 10—Irrigation—
   Sub-heads D.5(2) and D. 5(2) (*Deduct*—Recoveries).
4. Grant No. 11—Interest on Ordinary Debt—
   Sub-head A.4.

5. Grant No. 12.—General Administration—General Administration—
Sub-heads A.8(2), B.3 (Voted), E.1(2) (Voted), E.1 (3) (Voted), E.2 (1) (Voted), E.2(2) (Voted) and G. 2 (Voted).

6. Grant No. 16.—Police—
Sub-heads C. 2 (Voted), C. 4 (Voted) and C. 5 (2) (Voted).

7. Grant No. 17.—Ports and Pilotage—
Sub-head A.2 (Voted).

8. Grant No.19.—Charges on account of Education—
Sub-head 0. 7 (3).

9. Grant No.20.—Medical—
Sub-head I.3.

10. Grant No.21.—Public Health.—
Sub-heads A(a) (2) (Voted) and B.4 (*Charged*).

11. Grant No. 22.—Charges on account of Agriculture—
Sub-heads E.5, F.4 and O.

12. Grant No.24.—Charges on account of Co-operative Credit—
Sub-heads A.1 and A.3.

13. Grant No. 27.—Civil Works—
Sub-heads A.7 (Voted), G (*Charged* and Voted), 0 and P.

14. Grant No. 28.—Famine—
Sub-head A.4(a) (Voted).

15. Grant No.30.—Charges on account of Stationery and Printing—
Sub-head G.

16. Grant No. 31.—Miscellaneous—
Sub-heads J.3, M. 2 and 0.1.

17. Grant No.33.—Development Programme—
Sub-heads F, K and L.

18. Grant No.34.—Capital Outlay on Provincial Schemes of State Trading—
Sub-head C.4(2).

19. Grant No.36.—Interest free Advances—
Sub-head A.2.

20. Grant No.37.—Loans and Advances bearing Interest—
Sub-heads C (Voted), E(*Charged* and Voted) and F.

In these cases the excesses could have been avoided or diminished, if the reappropriations had been estimated accurately.

(*4*) *Non-surrender of savings*—

1. Grant No.3.—Land Revenue—
Sub-heads A.5, B.3, D.8, F, J.1 and J.6.

2. Grant No.5.—Stamps—
Sub-heads A.3 and B.3.

3. Grant No.6.—Forest—
   Sub-heads A. III (Voted), A.V (*Charged* and Voted) and B. 3 (Voted).

4. Grant No.10.—Irrigation—
   Sub-heads B.2, B. 4, B.5, B.6, D.1, D.2, D.4, D.7, D.9 (1), G. II (1), G.II (4), H. I (3) and H. II (1).

5. Grant No.11.—Interest on Ordinary Debt—
   Sub-heads A. 1(1), A. 2(2) (2) and B.1.

6. Grant No. 12.—General Administration—General Administration—
   Sub-heads A.5 (*Charged*), A.6(*Charged*), C.1(5) (Voted), E.1(5) (Voted) and H.I.

7. Grant No.14.—Administration of Justice—
   Sub-heads A.1, F.1 (*Charged*), F.2, F.3 and L(*Charged*).

8. Grant No. 16.—Police—
   Sub-heads C.9 (Voted) and F.7.

9. Grant No. 17.—Ports and Pilotage—
   Sub-heads A.4(Voted) and A. 6.

10. Grant No. 19.—Charges on account of Education—
    Sub-heads H(Voted), I, J. 1(6), O. 4(2), O. 7(2), O. 7 (8) and S.

11. Grant No.20.—Medical—
    Sub-heads B. 2(Voted), B.4 (Voted), B. 5 (Voted), D.2, D.6, G and I. 2.

12. Grant No. 21.—Public Health—
    Sub-heads A(a) (3) (Voted), A.b (3), B.3 and B.4 (Voted), C (Voted) and F.

13. Grant No. 22.—Charges on account of Agriculture—
    Sub-heads B. 3. (Voted), E. 2, E. 3, E. 4 (Voted), F. 2, F. 6, P and Q.

14. Grant No. 23.—Charges on account of Veterinary—
    Sub-heads D. 2 (Voted) and D.7.

15. Grant No. 25.—Industries—
    Sub-heads C. 3, C. 4 and J. 5 (1).

16. Grant No. 26.—Miscellaneous Departments—
    Sub-head K (*i*).

17. Grant No. 27.—Civil Works—
    Sub-heads A. 4 (Voted), A. 10, A. 16, A. 20, B (Voted), C (Voted), D (*Deduct*—Recoveries), E (Voted), L (i), L (ii), M, N (*Charged* and Voted) and S.

18. Grant No. 27-A.—Electricity Schemes—
    Sub-heads A. 1, A. 2, A. 3, A. 4 and A. 5.

19. Grant No. 28.—Famine—
    Sub-heads A. 4 (b), A. 6 (a) and A. 6 (b).

20. Grant No. 29.—Superannuation Allowances and Pensions, etc.—
    Sub-heads J (ii) (c) and N (Voted).

21. Grant No. 30.—Charges on account of Stationery and Printing—
Sub-heads A and D. 9.

22. Grant No. 31.—Miscellaneous—
Sub-heads H (*Charged* and Voted), J 4 (*Charged* and Voted) and P.

23. Grant No. 32.—Extraordinary Charges—
Sub-heads A (b) and B. 6.

24. Grant No. 33.—Development Programme—
Sub-heads A, B (*Charged* and Voted), C, D (Voted), E, G, H and J.

25. Grant No. 34.—Capital Outlay on Provincial Schemes of State Trading—
Sub-heads A. 1 (Voted), A.3 (1), B.1, C.1, E (2) and E (4).

26. Grant No. 36.—Interest free Advances—
Sub-head A. 1.

27. Grant No. 37.—Loans and Advances bearing Interest—
Sub-head D.

Most of these instances indicate that the savings were either due to failure or omission on the part of the Controlling Officers or their Subordinate Officers to regulate funds according to requirements.

(5) *Unremedied or uncovered excesses*—

1. Grant No. 1.—Taxes on Income other than Corporation Tax—
Sub-head A.

2. Grant No. 3.—Land Revenue—
Sub-heads A. 1, A 2 (Voted), A. 3 (Voted), A. 7—*Deduct*, B. 2, D. 4, J. 7 and J. 8.

3. Grant No. 5.—Stamps—
Sub-heads A. 2 and B. 2.

4. Grant No. 6.—Forest—
Sub-heads A. VIII (Voted) and B. 4 (Voted).

5. Grant No. 7.—Registration—
Sub-heads B. 1, B. 2 (Voted), B. 3 (Voted) and B. 5.

6. Grant No. 8.—Other Taxes and Duties—
Sub-head A. 4 (5).

7. Grant No. 10.—Irrigation—
Sub-heads B.3 (ii), B.8, C.4, D. 2 (a), D.3, D. 5 (2), D. 5 (2)—*Deduct*, G.1(4), G II (2), H. I(1) and H. II (1)—(*Deduct*—Recoveries).

8. Grant No. 11.—Interest on Ordinary Debt—
Sub-heads A. 2 (2) (1), A. 3 (1), A. 4 and D. 1.

9. Grant No. 12.—General Administration—General Administration—
Sub-heads A. 7 (*Charged*), A. 8 (4), B. 3 (*Charged* and Voted), E. 1 (2) (Voted), E. 1 (3) (Voted), E. 2 (1) (Voted), E. 2 (2) (Voted), G. 2 (Voted) and G. 3 (Voted).

10. Grant No. 14.—Administration of Justice—
Sub-heads A. 4, D. 3, F. 1 (Voted) and F. 5.

11. Grant No. 16—Police—
Sub-heads C.2 (*Charged* and Voted), C. 3 (Voted), C. 4 (Voted), C. 5 (2) (Voted) and J (Voted).

12. Grant No. 17.—Ports and Pilotage—
Sub-heads A. 4 (*Charged*), I and L.

13. Grant No. 20.—Medical—
Sub-heads A.1 (Voted), A.5 (Voted), D.1, D.3, D.5, F, I.1, I.3, and I.4.

14. Grant No. 21.—Public Health—
Sub-heads A (b) (2) and D.

15. Grant No. 22.—Charges on account of Agriculture—
Sub-heads E. 5, E. 9, F. 4, F. 7. and O.

16. Grant No. 23.—Charges on account of Veterinary—
Sub-heads A, B, D. 4 (Voted) and H.

17. Grant No. 24.—Charges on account of Co-operative Credit—
Sub-heads A. 2 and A.3.

18. Grant No. 25.—Industries—
Sub-head J. 5 (2).

19. Grant No. 26.—Miscellaneous Departments—
Sub-head K (*e*).

20. Grant No. 27.—Civil Works—
Sub-heads A. 7 (Voted), D (Voted), G (*Charged* and Voted) K, O, P and T (*Deduct*—Recoveries).

21. Grant No. 28.—Famine—
Sub-head A. 4 (a) (Voted).

22. Grant No. 30.—Charges on account of Stationery and Printing—
Sub-heads B, C, D. 4, D. 5 and J.

23. Grant No. 31.—Miscellaneous—
Sub-heads D. 2, F, J. 3, J. 4.—*Deduct*, M.2, 0. 1 and Q.

24. Grant No. 32.—Extraordinary Charges—
Sub-heads A (a) and B.2 (*Deduct*—Recoveries, etc.)

25. Grant No. 33.—Development Programme—
Sub-heads F, K and L.

26. Grant No. 34.—Capital Outlay on Provincial Schemes of State Trading—
Sub-heads A. 2, A. 4 (2), A. 5, B. 4, C. 4 (2), E (1), G and H.

27. Grant No. 35.—Provincial Miscellaneous Investments—
Sub-head A.

28. Grant No. 36.—Interest-free Advances—
Sub-head A. 2.

29. Grant No. 37.—Loans and Advances bearing Interest—
Sub-heads C (Voted), E (Voted) and F.

Most of these instances indicate that there was either failure or omission on the part of the Controlling Officers or their Subordinate Officers to obtain additional funds in time to cover the excesses.

(6) *Defective budgeting, such as absence of provision, wrong provision of funds, over and under-estimation, etc.*—

(*a*) *Absence of provision or wrong provision of funds*—

1. Grant No. 6.—Forest—
   Sub-heads D.
2. Grant No. 10—Irrigation—
   Sub-heads G. 1 (6), G. II (3), G. II (4) and H. 1 (3).
3. Grant No. 12.—General Administration—General Administration—
   Sub-heads A. 7 (*Charged*), B. 3 (*Charged*), G. 2 (*Charged*) and E. 1 (8).
4. Grant No. 14.—Administration of Justice—
   Sub-head F. 1 (*Charged*).
5. Grant No. 16.—Police—
   Sub-head C. 9 (*Charged*).
6. Grant No. 17.—Ports and Pilotage—
   Sub-head I.
7. Grant No. 25.—Industries—
   Sub-head J. 5 (2).
8. Grant No. 32.—Extraordinary Charges—
   Sub-head B.2 (*Deduct*—Recoveries).
9. Grant No. 34.—Capital Outlay on Provincial Schemes of State Trading—
   Sub-heads A. 1 (*Charged*), A. 3 (1), A. 3 (2) and A. 6.

(*b*) *Over or under-estimation, etc.*—

1. Grant No. 14.—Administration of Justice—
   Sub-heads D. 2, F.2 and F. 3.
2. Grant No. 23.—Charges on account of Veterinary –
   Sub-head D 3 (Voted),

These cases indicate that the Controlling Officers based their estimates on incorrect data. They also failed to assess their anticipated requirements according to needs.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. The efficiency of control over expenditure exercised by the various departments can be gauged from the degree of closeness with which the final grants or charged appropriations for the year approximate to the actual expenditure. As indicated in paragraph 7, the saving in the voted section amounted to Rs.4,84,04,917 which came to 11·53 per cent. of the final grant. Provisions aggregating Rs.11,92,54,476 were surrendered by the departments before the close of the year. This converted the percentage of above saving into an excess of Rs. 7,08,49,559 i. e. 23·58 percent. of the net modified grant. Excess in the charged section amounted to Rs.3,62,615 working out to 1·72 per cent. of the final charged appropriation. Provisions aggregating Rs.19,29,344 were surrendered by the departments raising the above excess to Rs. 22,91,959 i.e. 12·00 percent. of the net mdified appropriation.

4

There is an excess in the charged section as against a saving in the previous year with a fall in the percentage of variation from 4·12 to 1·72. In the voted section there is a saving as in the previous year with a fall in the percentage of variation from 29·71 to 11·53.

As will appear from paragraph 10 there has been a fall in the number of cases of excesses both in the charged and voted sections as compared with those in the previous year. The amounts of excesses have, however, been higher this year in both the sections as compared with the preceding year.

Variations between the figures of final grants or appropriations and actual expenditure under a sub-head furnish another criterion for judging the effectiveness of control exercised by the controlling officers over expenditure. The following table shows the number of sub-heads which contain variations between figures of final grants or appropriations and actual expenditure and also the sub-heads containing excesses over one per cent., savings over two per cent. of the final grant or appropriation and percentage of each category of sub-heads to the total number of sub-heads in this compilation—

	Voted.	*Charged.*
(1) Total number of sub-heads in the compilation	569	*162*
(2) Total number of sub-heads containing variations.	525	*142*
(3) Number of sub-heads containing excesses over 1 per cent. of the final grant or appropriation.	192	*52*
(4) Number of sub-heads containing savings over 2 per cent. of the final grant or appropriation.	179	*63*
(5) Percentage of (3) to (1)	33·74	*32·10*
(6) Percentage of (4) to (1)	31·46	*38·89*

In the following seven cases excess recoveries/unanticipated credits under voted grants or charged appropriations were utilised for additional expenditure. The amount utilised is shown against the grant or appropriation:—

No. and name of Grant or Appropriation.	Amount.	
	Charged.	Voted.
	Rs.	Rs.
10.—Irrigation	..	3,48,617
11.—Interst on ordinary Debt	*6,70,230*	..
14.—Administration of Justice	..	3,629
16.—Police	*12,588*	26,56,323
17.—Ports and Pilotage	..	1,11,136
22.—Charges on account of Agriculture	..	2,52,706
28.—Famine	..	98,871

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. Individual cases of financial irregularities, losses, etc. have been mentioned in the Reviews below the Appropriation Accounts of the relevant grants in Part II of this compilation. References to these cases are given below:—

Page No.	Number and name of the grant.	Paragraph number of the review.	Nature of loss or irregularity.	Amounts involved.
1	2	3	4	5
				Rs.
73	6. Forest ..	10	Loss written off	5,024
73	Ditto ..	11	Ditto	21,168
73	Ditto ..	12	Ditto	4,295

In the Annexure to this compilation mention has been made of 44 cases of irregularities which have come to notice but have not been finalised.

AUDIT OF RECEIPTS.

15. The receipts of 132 civil offices out of 204, due for audit, were locally test-audited during the year under report. No special audit, at the request of Government, was conducted during the year.

The following irregularities were generally noticed :—

(*i*) In a number of cases monies received on behalf of Government were not promptly remitted into Government treasuries.

(*ii*) In some cases Departmental receipts were utilised towards Departmental expenditure without the sanction of competent authorities.

(*iii*) In a large number of cases there were delays in the realisation of Government dues.

All these irregularities were brought to the notice of Government.

AUDIT OF STORES AND STOCK ACCOUNTS.

16. The Stores Accounts of 8 offices and Stock Accounts of 75 offices of the Civil Departments were locally test audited. Subsidiary statements showing the accounts of stores and stock are appended to the Appropriation Accounts of Grants No. 4—Provincial Excise, No. 6.—Forest, No. 10.—Irrigation, 15.—Jails and Convict Settlements, No. 17.—Ports and Pilotage, No. 19.—Charges on account of Education, No. 20.—Medical, No. 22.—Charges on account of Agriculture, No. 27.—Civil Works and No. 30.—Charges on account of Stationery and Printing. Running Account of the Provincial Schemes of State Trading is appended to Grant No. 34.—Capital Outlay on Provincial Schemes of State Trading.

Financial Reviews on the working of the Provincial Schemes of State Trading have not been made available by the Food and Agriculture (Food) Department of he Government of East Pakistan for incorporation in the Appropriation Accounts.

OTHER TOPICS OF INTEREST.

Local Audit and Inspections.

17. *A.—Public Works Inspections.*—During the year under report accounts of all the 37 Public Works Divisions (Communications, Buildings and Irrigation Branches) were test-checked locally. The general condition of the accounts was not found satisfactory.

1. The important irregularities noticed, in the course of inspection, are enumerated below :—

(*i*) In most of the Divisions, the accounts were not properly maintained and they were not helpful for the exercise of proper financial control over expenditure. The Register of Works and Works Abstracts were not balanced regularly in some cases. The Contractor's Ledgers were incorrectly maintained and also not balanced regularly. The Stock Accounts, Materials-at-site Accounts and Tools and Plant Accounts were heavily in arrears. This state of accounts rendered the audit of the Divisional Accounts difficult.

(*ii*) In many Divisions, physical verification of materials relating to Stock and Tools and Plant was not carried out. As this physical verification was not done and the accounts themselves were incomplete and defective, departmental control over expenditure on the acquisition and utilization of materials could hardly be exercised.

(*iii*) It was noticed that in many cases earnest monies were not received from the contractors at the time of accepting tenders. The acceptance of tenders without earnest money was tantamount to granting unauthorised financial aid to the contractors and was prejudicial to the interest of Government as it did not provide the necessary safeguards against Government's risk of sustaining losses in the event of failure of the contracts.

(*iv*) It was revealed that in many Divisions Log books for Government Vehicles were not properly maintained in as much as the particulars regarding the designation of the person using the car, nature of work for which the Vehicle was utilised and mileage covered by the Vehicle were not correctly recorded. As a result, it could not be determined whether the persons using the cars were entitled to do so and whether the Vehicles were used on *bona fide* Government duty. It was also noticed that hire charges for the private use of the Vehicles were not regularly charged and recovered.

The irregularities were brought to the notice of Government.

(2) *Irregularities in a Public Works Division*:—

A local test-audit and inspection of the initial acco nts of a Communication and Buildings Division, conducted during the months of December, 1952 and January, 1953 revealed the following important financial irregularities :—

(i) During 1950-51, a Contractor failed to manufacture the full quantity of bricks within the time limit prescribed in the agreement. The supply was completed one year after the stipulated date. Under clause 2 of the agree ment, Gov rnment was entitled to an allowance of 1 per cent. on the total

amount of the contract for non-fulfilment of the terms of the same within the stipulated date but this clause was not enforced, and the contractor escaped payment of the penalty of Rs. 9,500. The Government, however, decided in May, 1955, at the instance of Audit, to recover half the amount. A sum of Rs. 528 only has been recovered so far.

(ii) The same contractor was also supplied with an excess quantity of coal, the value of which worked out to Rs. 26,662 at Rs. 100 per ton. An allowance of 8 per cent. on the manufacture of bricks was again allowed by Government to the contractor on account of wastage for bad quality of coal issued to him. This had the effect of reducing the amount recoverable from the contractor on account of the value of excess coal issued to him to Rs. 23,297 and the amount was recovered and adjusted in January, 1955.

(3) *Heavy outstanding in the realisation of Government dues*—A local test-audit and inspection of the initial accounts of an office for the years 1952-53 and 1953-54 revealed that a total amount of Rs. 1,97,827-14-0 on account of rents and receipts of Government buildings, etc., was outstanding for the period from 15th August, 1947 to January, 1954. In some of these cases, the occupants were foreigners or non-officials and information about their whereabouts was not available from Government records. Some of these Government dues were, therefore, likely to become irrecoverable. The matter was reported to Goverment in September, 1954. They have since intimated that out of the total amount of Rs.1,97,828 a sum of Rs.1,32,326 has since been realised leaving a balance of Rs.65,502-5-0 yet to be realised. It has also been stated by Government that due to the demolition of the roadside shops it has become difficult for them to realise the arrears of rent of these shops as the whereabouts of the tenants are not known. Efforts to realise the arrears, however, continue to be made.

(4) Road Development in East Pakistan—

Contract with a Firm. In 1952 the Government of East Bengal entered into a draft agreement with a firm for road development in East Bengal, involving an expenditure of about 7½ crores of rupees. The agreement was for the construction of not less than 550 miles and not more than 750 miles of strategic and trunk roads throughout the Province within a period of 6 years. Simultaneously for a supplementary agreement was also entered into with the same Firm the construction of 25 miles of roads in the vicinity of Dacca at an approximate cost of Rs.7½ lakhs, on soil cement, soil bitumen or granular stabilization for the purpose of experiment in the various specifications in order to ascertain their suitability for road development in the province. In drafting these contracts, the local Government did not take any financial advice from the Accountant General as required under rule 33 of the East Bengal Financial Rules with the result that certain irregularities and defects in the agreements remained undetected. A few instances of such defects in the main agreement are cited below :—

(*i*) The prices at which the Government agreed to supply materials to the contractors were appreciably below the issue rates.

(*ii*) The rates for the earth work were, in actual execution, likely to prove more expensive in comparision with the rates allowed to other agencies.

(*iii*) Under the agreement, the function of recording measurements was left to the firm subject to test check by the Engineer-in-charge in contravention of the provisions of para. 208 of the Central Public Works Account Code.

2. The work on the supplementary agreement commenced in January, 1953 and reached the verge of completion by the middle of the year. The financial results of this agreement, as far as available to audit at the end of June, 1953, were found to be discouraging as would be evident from the following brief indications :—

(*i*) Against the three specifications stipulated in the agreement, the Firm could not even complete the experiment of one specification within the scheduled time though over Rs.7,00 000 were spent on the scheme.

(*ii*) The average rate of earth work done by the Firm proved to be more expensive in actual operation, compared with the work done by other agencies.

(*iii*) Government suffered a loss of Rs.20,000 in the shape of hire of machi neries on account of their lying idle and out of order and a further sum of Rs.10,000 in the shape of pay of staff operating the machineries and this loss was growing day by day.

(*iv*) The earth work done by the Firm was defective.

3. The detailed comments on these contracts together with the views of Audit on the practical results of the working of the supplementary agreement were communicated to the Government early in November, 1953 with the request to modify the terms and conditions of these documents so that the defects therein could be remedied. But the Government without making the

necessary modifications therein allowed the contractors to commence the work of the main agreement and proceeded with making payments thereon in contravention of para 218. of the Bengal Works Audit Manual, which lays down that no work should be commenced and liability incurred until a written contract has been accepted and signed. Apparently, this action of Government put the contractors in an advantageous positions. They constructed only about 8 miles of roads in two working seasons against the minimum of 100 miles in each season as laid down in the main agreement. The result was that over the amount of about Rupees one crore advanced to the Firm for the purchase of machineries *plus* interest thereon, a sum of about Rs.6,00,000 on account of value of materials, etc., supplied to them was outstanding against them. As against these heavy outstandings against the contractors an amount of Rs.3 lakhs only was due to them on account of the value of work done.

(5) *Irregularities in the accounts of a Public Health office*

A local test audit and inspection of the accounts of the Head of Office was conducted between August and October, 1952. The important financial irregularities noticed during inspection are stated below:—

(*i*) *Stock Accounts*—The Stock books and other prescribed accounts relating to the acquisition of stocks and Tools and Plant and their disposal were incomplete or incorrectly maintained. The issue rates of the stock materials were not fixed and this resulted in a loss of Rs.11,181 in respect of Galvanized Iron pipes only.

(*ii*) *Purchases exceeding the financial power delegated to the Head of Office* The Head of Office made several purchases exceeding the power delegated to him by the Government. The following may be cited as instances on the point :—

(*a*) Purchase of Man-hole covers and Iron steps.

(*b*) Purchase of Galvanized Iron Pipes.

(*c*) Purchase of Bolts and Nuts.

Further, the Head of Office, opened a letter of credit for Rs.5,00,000 with the National Bank of Pakistan, in favour of a foreign firm, for the purpose of purchasing tube-well materials and spare parts. This was done by drawing a cheque for an equivalent amount on the Treasury in contravention of the rules, which permit Public Works disbursing officers to draw cheques and obtain funds for immediate departmental disbursements. The Head of Office could, therefore, draw the amount from the Treasury when it was actually needed for payment. The opening of the letter of credit was unauthorised and also unnecessary in that this had the effect of keeping the amount out of Government accounts for a considerable length of time.

(*iii*) *Failure to conduct physical verification of stocks*—Physical verification of the stocks and Tools and Plant in hand was not carried out at any time since the date of partition.

(*iv*) *Loss due to selection of handling Agent without competition*—No competitive tenders were invited for handling the tube-well materials and spare parts before purchasing the articles from a Foreign Firm through the agency of a local Firm. It was revealed during local audit that besides the other Firms,

another local firm offered their services without any extra charge. They were willing to meet the charges out of the commission generally allowed by the manufacturing firm to the agency firm. Government, therefore, sustained a loss of about Rs.55,977 in this deal.

The irregularities mentioned above, along with several other minor ones, were brought to the notice of Government in November, 1952, but the action taken in the matter has not yet been intimated to Audit.

(*6*) *Irregularities in the Resources Division.*

The losses and irregularities of the Division mentioned in the Audit Report for 1952 and repeated in the Audit Reports for 1953 and 1954 have not been set right so for by recoveries, write off or otherwise inspite of repeated reminders from Audit.

B.—Treasury Inspections—Out of sixteen treasuries and thirty six sub-treasuries, three treasuries were inspected by the Audit staff during the year under report. The inspecting staff of the Audit Department also conducted physical verification of cash in the non-bank treasuries. The important irregularities noticed in the course of inspection are summarised below:—

(*i*) The treasury officers in general, did neither obtain the requisite certificates of suitability of the strong rooms annually from the Executive Engineers, nor secured the orders of the District Superintendents of Police, prescribing the position of the sentries. Pilferage of small coins amounting to Rs.12-3-6 and Rs.12-15-3, resulted from inadequacy of the protective measures adopted in respect of the strong rooms.

(*ii*) Currency notes in some treasuries were found to have been kept in wooden boxes instead of in tin boxes, etc.

(*iii*) The treasury balance and the currency chest balance were kept together in some treasuries.

(*iv*) The treasurer's balance sheet was not regularly agreed with the accountant's balance sheet in some treasuries.

(*v*) Separate registers for special pensions were not maintained in some treasuries.

(*vi*) The adjustments of revenue deposits were not noted in the Registers of Receipts and Repayments. The statements of lapsed deposits were not furnished to the Accountant General.

(*vii*) The balances of the Local Funds and Personal Ledger Accounts were not struck off monthly. The balances at the credit of Local Funds were not verified at the end of the year by Treasury Officer in communication with the Accountant General on the one side and the Administrators of the funds on the other side as required under the rules.

(*viii*) The treasury balances in some treasuries were found to have exceeded the prescribed limits.

(*ix*) The specimen signatures of the gazetted officers were not found on record in some treasuries.

(*x*) The cash books were not written up and authenticated in some treasuries.

(*xi*) The sub-treasuries were not inspected regularly by the Subdivisional Officers and the Collectors.

(*xii*) The accounts of the sub-treasuries were not incorporated in treasury accounts on due dates, and sub-treasury accounts were left unverified by the treasury officers in many cases before their incorporation in the treasury accounts.

The defects noticed and the irregularities committed were duly brought to the notice of the appropriate authorities.

Losses and Irregularities, etc.—The following irregularities were also noticed during local audit and inspections :—

2. In consideration of the fact that the working of treasuries in the Province had not sufficiently improved in efficiency, Government decided to continue the scheme introduced in August, 1949, for the training of the treasury staff.

3. On the night of 29th July, 1946 two type-writing machines were stolen away from the office of a District Judge. The case was investigated by the police but no clue of the theft could be traced out. Two night watchmen and one office peon were suspended for a period of 8 months and they were not allowed pay and allowances for this period except subsistence allowance as a mesaure of punishment. The book value of the type-writing machines amounting to Rs.1,210 was written off by the Government. Arrangements are stated to have been made to keep the Type-writing machines in the Nazarat Strong Room after office hours to avoid recurrence of such theft.

4. In September, 1951, a clerk of a district Agricultural Office defalcated a sum of Rs.4,944 by not entering the amount of a bill in the cash book after the bill was cashed from the Treasury. This was subsequently detected at the time of preparation of certain statements of departmental expenditure. A criminal case was started against the accused but the accused fled to India and remained absconding. His property in Pakistan was confiscated by the Government and sold in auction for Rs.4,210. The sale proceeds were credited to Government in partial recovery of the defalcated amount. A report of death of the accused was received, but the same could not be verified for want of address of the informer. The criminal case started against the accused was, however, dropped and the balance of Rs.734 was written off by Government. Remedial measures were stated to have been taken to stop recurrence of such incidents in future.

(5) A theft occured in a Sub-Treasury Office on 16th September, 1948. This was discovered when the Sub-Treasury Officer opened the Office on 1st October, 1948 for the disbursement of salaries. The total amount involved in the theft was Rs.10,000. After careful investigation by the Police it was found that the Treasury Guard had committed the theft and taken away the amount. The Police submitted charge sheet against the culprit and the case ended in conviction. Out of the total loss, an amount of Rs.6,380 was recovered from the accused, and the balance of Rs.3,621, being irrecoverable, was written-off by the Government. The theft was rendered possible due to defects in the Strong Room. Remedial measures were stated to have been taken to avoid recurrence of such incident in future.

(6) *Irregularities in the Resources Division* :—The losses and irregularities of the Division mentioned in the Audit Report for 1952 and repeated in the Audit Report for 1953 and 1954 have not been set right so far by recoveries, write off or otherwise inspite of repeated reminders from Audit.

C—Outside Audit—During the year 1953-54, the Outside Audit Department of the Office of the Accountant General, East Bengal, conducted local test-audit of the accounts of 143 Civil Offices out of 204 due for Audit during the year. The accounts of 3 officers of Civil Departments were also subjected to special audit at the request of the Government.

In the initial accounts of the Civil Offices, irregularities of the following nature were generally noticed.—

(*i*) In certain cases neither the cash books were signed by the drawing and disbursing officers nor the undisbursed amounts refunded within the prescribed time. The fact of verification and the analysis of cash balances was also not recorded in the cash book.

(*ii*) Muster Rolls in respect of distribution of relief articles were not properly maintained in some cases.

(*iii*) Godown and transit shortages were in many cases much in excess of allowable limits.

(*iv*) Unnecessary drawal of cash from the treasury in order to avoid the lapse of budget grant, was noticed in some cases.

(*v*) In some cases, the unspent balances of one year were spent in subsequent year without the approval of the competent authority.

(*vi*) In many cases, necessary security deposits were not realised from the contractors and officials handling cash or stores, to safeguard Government against any possible loss due to negligence or misappropriation.

(*vii*) In respect of stock accounts, the receipts and issues recorded therein were not supported by the relevant records and physical verification of stock was not carried out in some cases.

(*viii*) Government dues on account of recovery of loans given in cash or in kind were not regularly recovered in many cases.

(*ix*) There were some cases of delay in adjustment of advances taken by different disbursing officers for relief purposes.

(*x*) In some cases monies sanctioned for relief purposes, were spent for some other purposes without the approval of the competent authority.

(*xi*) Expenditure of unauthorised nature, was incurred without prior sanction of the competent authority, in some cases.

Al lthese irregularities were brought to the notice of the Government.

3. After independence 523 Accounts of various offices of the Civil Supplies Department were subjected to local test-audit upto the period ending 31st March, 1956. Out of the 523 Inspection reports issued in this connection, only 20 reports could be finalised so far. In 216 cases even the first replies in respect of inspection reports have not been received as yet inspite of reminders.

Many of the outstanding cases constitute serious financial irregularities. The matter has been taken up with the Finance Department of the Government but without appreciable results.

4. In the course of examination of the Stock Accounts for 1952-53 of a Grain Shop attached to a Training College the following irregularities were noticed:—

(i) 49 mds. 22 srs. 15 ch. of Ghee contained in 115 tins was purchased from one Contractor at Rs.245 per md. plus Re.1 for each tin. Out of this quantity 28 mds. 16 srs. 8 ch. of Ghee was subsequently found highly adulterated and was declared unfit for human consumption and its sale stopped by the local authority. It was, therefore, destroyed and this resulted in a loss of Rs. 7,008 to the Government. Instead of effecting recovery of the amount from the Contractor or from the Government servants responsible for the deal the amount of the loss was written-off by the competent authority. Purchases of Ghee in excess of requirements were also made. It was explained that the purchases were based on the increased number of trainees that were expected to be received in the Training College. In fact, however, the anticipated number of trainees did not join the College and the surplus Ghee was sold in auction resulting in a loss of another Rs.1,963 to Government. Audit suggested regularisation of the loss which was subsequently reported to have been regularised by write-off.

(ii) In the same Grain Shop a further loss of Rs. 567 was incurred due to excessive rate of refraction allowed to the Mill for crushing wheat. This having been objected to in Audit, the loss was regularised by write-off by the Government.

5. In a Police Grain Shop a sum of Rs. 1,247 representing sale proceeds of ration was misappropriated by the Escort-in-Charge in August, 1952. The person at fault was convicted in a court of law and sentenced to rigorous imprisonment for one year. Since he had no asset from which the loss could be made good, the amount of loss was regularised by write-off.

6. The Grain Shop account of a District Police Office disclosed a loss of 404 mds. 27 srs. 8 ch. of wheat valued at Rs. 7,024 due to high rate of refraction allowed to the Millers for crushing wheat in consideration of the bad quality of wheat. The loss was subsequently written off under orders of competent authority.

7. In course of local audit of the accounts of another District Police Grain Shop during the month of July, 1953, it was noticed that 442 gunny bags were not taken into the stock account. Departmental proceedings were drawn up against the person at fault and sum of Rs.50. assessed as the liability of the person was recovered from him and credited to treasury.

8. During the course of local audit conducted, during the months of July and August, 1953, of the accounts of another Police Grain Shop, it was detected that 6,350 gunny bags were accummulated in stock in two years. The stock was neither physically verified nor action taken to dispose of the same. Audit apprehended damage and suggested early verification and disposal. A sum of Rs. 712 being the sale proceeds of 4,150 pieces of gunny bags was subsequently credited to Government account and a sum of Rs. 610 being the value of 2,200 gunny bags damaged due to the negligence of the officer-in-charge of the store was recovered from him.

9. In the course of local audit of a District Police Grain Shop in July, 1953 it was detected that an excess payment of Rs.737 was made to the Mills on account of crushing charges of wheat. At the instance of audit the amount was recovered from the Mills. In this grainshop out of 5,162 empty gunny bags in stock on 11th June, 1952, 3,500 pieces of bags were sold in auction and the sale proceed of Rs.1,050 was credited into Government Account. The remaining 1,662 bags having been damaged were destroyed under orders of the District Authority and the officer at fault for the damage was punished departmentally and the loss of Rs.500 was written-off.

10. In the office of a District Magistrate a sum of Rs.1,000 was paid from the cash to a member of the staff in June, 1952 for the purchase of acid and distilled water. The amount remained unadjusted till it was detected in April, 1953 in the course of local audit. The matter was investigated at the instance of Audit and a report was sent that the whole amount was recovered from the Government servant concerned.

11. During the course of local audit of the accounts of a Land Acquisition Collector, it was detected that a sum of Rs. 3,810 was overpaid to certain parties due to miscalculation. The excess payment was, however, recovered from the parties after it was pointed out in audit.

18. *Audit of Grants-in-aid.*—The grants-in-aid paid to local bodies were audited locally during the year under report. The grants were utilised properly and in accordance with the prescribed conditions. A list of unspent balances with the local bodies, at the end of the year, which were noticed in the course of audit, is given below :—

Year of sanction.	District Boards.		District School Boards.		Municipalities.		Local Boards.		Aided Institutions.		Total.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1953-54 ..	1	818	8	3,75,882	16	9,735	2	65,213	5	8,11,082	32	12,62,730

The unspent balances were proposed to be refunded to the Government.

In the cases of grants-in-aid paid to other Institutions, the requisite certificates that the grants were spent on the objects specified and in accordance with the prescribed conditions have been received in all but three cases. No important irregularities were detected.

19. *State Trading Schemes.*—The expenditure incurred in this Province during the year 1953-54 under the head "85A.—Capital Outlay on Provincial Schemes of State Trading" was in respect of the following schemes :—

(*i*) Grain Purchase Schemes—

(*a*) Purchase of food grains other than wheat.

(*b*) Purchase of wheat and wheat-products.

(*c*) Supply of food-stuff at concessional rates to Government Servants.

(*ii*) Purchase and distribution of Cloth and stock piling of Textiles.

(*iii*) Other Miscellaneous schemes—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

(*iv*) Construction of Boats.

(*v*) Purchase and distribution of Iron and Steel.

(*i*) *Grain Purchase Schemes*—During the last global war, when there was scarcity of food-stuffs, Government deemed it prudent to build a reserve stock of foodstuffs, such as rice, paddy, wheat and wheat-products, dal, etc., as a safeguard against future shortages and for ensuring equitable distribution of these commodities at a reasonable price. To achieve this object the Civil Supplies Department came into being, and the scheme is still in force, as the food situation is not quite normal. These commodities are sold through Rationing or through the system of modified Rationing to the public at controlled rates and to certain classes of Government servants at concessional rates.

(*ii*) *Purchase and distribution of Cloth and stock piling of Textiles*—The object of the scheme was to maintain at a desired level the price structure of cloth and yarn which shot up due to scarcity of these commodities after the partition of India. The mill-made cloth and yarn procured by the Government from outside were distributed throughout the Province at a reasonable price through the wholesalers.

(*iii*) *Other Miscellaneous Schemes.*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

The schemes for the purchase of (*a*) Salt and (*b*) Sugar were designed to build a reserve stock of these commodities in order to safeguard against future shortages and for ensuring their regular and equitable distribution, whereas the schemes for the purchase of (*c*) Cement and (*d*) Coal and Coke were launched by Government to provide for import and distribution of Cement and Coal and Coke in order to meet the requirements of the public as these commodities were not easily available in the market.

(*iv*) *Construction of Boats*—The object of the scheme was to replace the country boats lost during the previous years and to supplement the existing means of transport for the movement of supplies of all kinds of commodities handled by the Government.

(*v*) *Purchase and distribution of Iron and steel*—The scheme was designed to procure Iron and Steel from outside and to distribute them throughout the province.

Accounting Procedure—Under each scheme, the following sub-heads with suitable modifications thereof have been opened within the capital account.—

(*1*) Cost of Purchase.

(*2*) Advances.

(*3*) Suspense (personal deposit).

(4) *Deduct*—Receipts and recoveries on Capital account.

(*a*) Repayment of Advances.

(*b*) Other receipts.

(*5*) *Deduct*—Capital expenditure financed from ordinary Revenues.

(*6*) *Deduct*—Recoveries from other Governments, Departments, etc.

Where a scheme is worked without the aid of advances, the expenditure is debited to the head (1) mentioned above. Where, however, advances are granted and a personal ledger account is opened for working the scheme, the advances are debited to head (2) by corresponding credit either to the suspense head (3) or to the head "P—Deposits and Advances—Deposits not bearing interest Civil Deposits—Personal Deposits" in the Deposit section of the account. Consequently, the subsequent incomings and outgoings relating to the personal ledger account appear either under the head (3) or in the Deposit section of the account as the case may be. All the recoveries including those of advances and ultimate profits, if any, are accounted for under the head (4) and any losses under the head (1). The losses are written off from the stock and the value account also. Where losses are normal and inevitable feature of the operation of the Grain shops for supply of foodstuff at concessional rates, at the end of the year, the losses are written off to revenue against heads (5) and (6). On the winding up of the personal ledger account the final result would wipe out the original issue. If not, the balance is left either to the debit of the capital account under head (1) or credited to the capital account under head (4).

Note:—The head (3) was not operated upon during the year under review.

Mode of financing the schemes—(*i*) *Grain purchase scheme*—As the Government of East Bengal could not find all the funds necessary for the external and internal procurement of foodgrains from their own resources, arrangements were made in August, 1947 to obtain advances from the Imperial Bank of India in the form of Cash Credit (food grains) Advances. During the year under review, the Imperial Bank of India advanced Rs.5,11,00,020. In addition, the National Bank of Pakistan with whom a Cash Credit (Foodgrains) account was opened in November, 1952 by taking an advance of Rs.4,75,00,000 sanctioned another advance of Rs.5,00,000. In both the cases the condition attached to

the grant of the advances was that the stocks of the Civil Supplies Department should be hypothecated to the Bank to cover the amounts of the advances. The transactions relating to cash credit advances were brought on to the Government account with effect from 1949-50 by debit to the major head 85A-Capital outlay on Provincial Schemes of State Trading per *contra* credit to "N-Public Debt". Amounts were, however, periodically drawn from the capital head, with the approval of the Finance Department for reimbursement to the Banks. The interest and discount were drawn from "22-Interest on Debt and other obligations" and the debit was ultimately transferred to the Head "85A.-Capital Outlay, etc". Though the bulk of the money for financing the purchase of foodgrains was thus provided for, some amounts were still drawn from the Provincial Revenues under "85A.-Capital Outlay, etc". mainly for meeting the internal procurements, incidental and establishment charges. All saleproceeds of foodgrains were credited to the appropriate minor head under "85A." The amounts required for internal procurement were sanctioned by the Finance Department and were drawn from the Provincial Revenues under the minor head "A-Grain Purchase Scheme—(2) Advances" and were transferred to the Personal Ledger accounts of the Civil Supplies Officers authorised to operate them. Debits received from the Central Government, in respect of foodgrains procured externally were adjusted under the sub-head "(1) Cost of Purchase" after scrutiny and acceptance of the debit by the Civil Supplies Department.

(*ii*) *Purchase and distribution of Cloth and stockpiling of Textiles.*—The Government of East Bengal made arrangements in August, 1947 to obtain advances from the Imperial Bank of India in the form of Cash Credit (Textiles) Advances for financing all external procurements. All payments on account of procurement of Textiles were debited to the Cash Credit (Textiles) Account, while most of the sale-proceeds were deposited in the treasuries under "85A-Capital Outlay, etc". The transactions relating to Cash Credit Advances remained outside the Government account upto 31st March, 1949. They were brought on to Government account for the first time with effect from 1949-50 with the sanction of the Government by debit to the major head "85-A. Capital Outlay, etc". per *contra* credit to "N-Public Debt—Floating Debt." Petty expenses on clearance and distribution, etc., were in all cases debited direct to the head "85A-Capital Outlay". There were, however, no fresh purchases during the year as Textiles goods were decontrolled with effect from 1st April, 1950.

(*iii*) *Other Miscellaneous Schemes.*—(*a*) *Purchase of Salt*—The initial fund for the scheme was made available by transfer of a sum of Rs. 5 lacs from the current account of Sugar with the Imperial Bank of India, Dacca, in November, 1950 and with that amount a separate account for Salt was opened with the Imperial Bank of India. Sale proceeds of salt were credited to that account and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under the head "85-A. Capital Outlay, etc'.. after proper scrutiny in the Civil Supplies Department. The Director of Accounts, Civil Supplies Department stated that the current account opened with the Imperial Bank of India was closed in January, 1955 and the balance at the credit of the said account was deposited into the Treasury under "85-A.—Capital outlay, etc.". The transactions which passed through the current account were brought on to Government books in the accounts for 1954-55 on receipt of statements of receipts and expenditure from the Director of Accounts, Civil Supplies (Food) Department as desired by the Government.

(b) *Purchase of Sugar*—The monetary transactions relating to acquisition of stock of sugar and its disposal were, with the approval of Government, kept outside the cash account of the Government till August, 1950. Under the arrangement, obtaining previous to this date, an account was opened in the name of Controller of Supply Accounts (now Director of Accounts and Control) with the Imperial Bank of India, Dacca, wherefrom all payments on account of the purchase of sugar were made and wherein the sale-proceeds of sugar to the wholesalers were credited. Sugar had, however, also to be purchased occasionally from whole salers for running the Government stores. The amounts required for this class of purchases and the sale-proceeds of sugar from the Government stores were accounted for in the Government account under the major head "85A.—Capital Outlay on Provincial Schemes of State Trading" (Grant No. 34).

From September, 1950 onwards, all transactions on the purchase of sugar for the Government stores and the sale-proceeds therefrom were brought on to Government account under the major head "85A.—Capital Outlay, etc." Certain other transactions namely the transactions on account of Government margin on the locally manufactured sugar (the selling price of the whole salers minus ex-factory price), freight on sugar handled by whole salers, payment of development cess, loan to other accounts and miscellaneous accounts were, however, allowed to pass through the Personal Ledger Account even after August, 1950. This was done with a view to make prompt payments of certain pending bills outstanding against the local officers. With effect from 1st February, 1954, however, the Provincial Government decided to close the current account with the Commercial Bank altogether and to transfer the balances to the Government Account.

(c) *Purchase of Cement*—No funds were borrowed for financing the scheme. At the initial stage the Civil Supplies Department arranged to select whole sale dealers for cement and realised the sale price in advance which was deposited in the Bank. With the first few receipts of these advances a current account for cement was opened in June, 1950 with the Central Bank of India, Dacca. The sale-proceeds of cement were mostly credited into the Bank and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under "85A.—Capital Outlay, etc.," after scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies Department, stated that the current account opened with the Central Bank of India, was closed in April, 1954 and the balance at the credit of that account was deposited into the Treasury under "85-A.—Capital Outlay, etc". The Transactions which passed through the current account were brought on to Government books in the accounts for the year 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

(d) *Purchase of Coal and Coke.*—A sum of Rs. 1 lakh was borrowed from the Cement account for financing the Scheme at the initial stage. Thereafter, the sale-proceeds were credited to the Bank and the payments were also mostly made from this account. The debits raised by the Central Government were, however, adjusted under the head "85A.—Capital Outlay, etc." after proper

scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies, stated that the current Account with the bank was closed in January, 1955 and the balance at the credit of that account was deposited into the Treasury under "85A.—Capital Outlay, etc". The past transactions of these commodities were, however, brought on to Government books in the accounts for 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

(*iv*) *Construction of Boats*—No fresh expenditure was incurred in connection with the scheme during the year under review.

(*v*) *Purchase and Distribution of Iron and Steel*—There was no trading in these commodities during the year under review.

The net effects of the schemes (*i*), (*ii*) and (*iii*) as shown under the capital head come to Rs. 2,59,12,071,—Rs.1,49,484 and—Rs.2,33,66,690 respectively. The excess under (*i*) is due to the fact that the gross expenditure booked under the heads (1) and (2) exceed the recoveries booked under the heads (4), (5) and (6). The minus figures under the schemes (*ii*) and (*iii*) are mainly due to the fact that the total gross expenditure under sub-heads (1) and (2) mentioned above is considerably lower than the total reduction of capital expenditure adjusted under sub-heads (4), (5) and (6) during the year. The transactions connected with grain shops were initially booked under "85A—Capital Outlay, etc." and the net effect was re-adjusted under the Revenue head "63—Extraordinary charges—Charges in Pakistan—Miscellaneous—Loss on sale of subsidised food. The receipts and expenditure under "85A—Capital Outlay, etc". for police, Jails and other Government servants, have nothing to do with the Commercial undertaking of the Government (Civil Supplies Department).

During the year under review, a sum of Rs. 35,46,555 representing approximate loss on sale of foodgrains to Government servants at concessional rates was at the instance of the Provincial Government adjusted under the head "63.—Extraordinary charges—Charges in Pakistan—B—Miscellaneous—Loss on sale of subsidised food".

20. *Secret Service Expenditure*—The accounts of expenditure treated under the orders of the Government of East Bengal as on secret service are not subjected to scrutiny by audit authorities. Administrative Officers furnish periodical certificates of disbursements to the audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs.1,80,735 which was met from Grants No.4.—Provincial Excise, 12.—General Administration—General Administration and 16.—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received and admitted in audit.

POINTS OUTSTANDING FROM PREVIOUS REPORTS.

21. Out of forty one cases of serious financial irregularities, involving a total amount of Rs. 37,10,386 which were shown as unfinalised in the Annexure of the Appropriation Account for 1952-53, one case (Serial No. 24) involving an amount of Rs.1,250 has since been finalised. A sumarised position of the cases which have not been finalised is also given below:—

Years.	Number of cases of financial irregularities.	Amount involved.
		Rs.
1947-48	1	5,000
1948-49	7	1,84,897
1949-50	3	24,091
1950-51	7	1,09,349
1951-52	14	30,37,614
1952-53	8	3,48,185

22. The Appropriation Accounts for the years 1947-48 (post-independence). 1948-49,1949-50, 1950-51, 1951-52 and 1952-53 and the Audit Reports thereon stand presented to the Provincial Assembly. The Committee on Public Accounts of the East Pakistan Assembly took up consideration of the Appropriation Accounts for the years 1947-48 (post-independence) and 1948-49 but before the deliberations could be completed it had to adjourn late in the month of December, 1957, due to the National Assembly Session at Dacca commencing on the 28th December, 1957. Date for further sitting of the Committee has not yet been fixed. The excesses over the voted grants and charged appropriations brought to notice in the Audit Reports have not, therefore, been formally regularised by votes of the Legislature or by obtaining sanctions of the Government as the case may be.

Dacca,

The 5th September, 1958.

RANA MOHD. YASIN,

Accountant General,

East Pakistan.

Countersigned.

Karachi,

The 15th September, 1958.

GHULAM ABBAS,

Comptroller and

Auditor General of Pakistan.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March, 1954, compared with the several sums specified in the schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947.

NOTE—1. (*a*) Charged items in the Accounts are shown in *italics*.

(*b*) In the Accounts—

"O" stands for the original grant or appropriation.

"S" stands for the supplementary grant or appropriation.

"R" stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., reappropriations, withdrawals or surrenders).

(*c*) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provisions under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary, as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

NOTE 2.—Expenditure in England and Exchange—

Expenditure in England consists of disbursements made on behalf of Provincial Government by the High Commissioner for Pakistan in the United Kingdom mainly on account of overseas pay, leave salaries and pensions of officers of East Bengal Government and on purchase of stores. It is shown in the same Grant or Appropriation in which the corresponding expenditure in Pakistan is included.

Sterling transactions in England have been converted into Pakistan currency for incorporation in the general accounts at the conventional rate of 2s. 1-29/32d. per rupee and the difference between this amount and the amount calculated at the average rate of exchange has been adjusted as "Loss or gain by exchange" under the head "XLVI/57—Miscellaneous" or the major head concerned in the Capital section of accounts and the Commercial Departments.

NOTE 3.—The main object of the note under a sub-head is to explain divergencies—

(1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and reappropriations, i.e., to explain additions or modifications shown in column 1.

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1) no explanation is generally given (*a*) if the modification is less than Rs. 1,000 and (*b*) if it is for Rs. 1,000 or more, but is less than 15 per cent. of the original provision.

In the case of (2) (*a*) no explanation is given where the savings is less than Rs.100 and (*b*) no explanation is ordinarily furnished:—

(*i*) if the saving is less than 500	and is also less than 20 per cent. of the final appropriation.	
,, ,, ,, ,, ,, ,, 1,000	,, ,, ,, ,, 10 ,,	
,, ,, ,, ,, ,, ,, 5,000	,, ,, ,, ,, 5 ,,	
,, ,, ,, ,, ,, ,, 10,000	,, ,, ,, ,, 3 ,,	
Other cases	2 per cent.	

(*ii*) if the excess is less than 500	and is also less than 5 per cent. of the final appropriation.
,, ,, ,, ,, ,, ,, 1,000	,, ,, ,, ,, 2 ,,
Other cases	1 per cent.

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
51	1. Taxes on Income other than Co- operation Tax.	3,63,000	3,74,334	..	11,334
52	2. Salt	13,000	11,244	1,756	..
53	3. Land Revenue ..				
	Charged	*1,00,000*	*99,033*	*967*	..
	Voted	2,34,92,000	1,58,51,910	76,40,090	..
60	4. Provincial Excise—				
	Charged	*18,000*	*16,007*	*1,993*	..
	Voted	15,08,000	14,34,976	37,024	..
64	5. Stamps	8,07,000	6,01,038	2,05,962	..
66	6. Forest—				
	Charged	*7,05,000*	*5,75,388*	*1,29,612*	..
	Voted	18,66,000	18,95,231	..	29,231
75	7. Registration—				
	Charged	*1,000*	*642*	*358*	..
	Voted	28,79,000	31,05,115	..	2,26,115
77	8. Other Taxes and Duties ..	98,000	1,48,603	..	50,603
79	9. Interst on Works for which Capital accounts are kept—				
	Charged	*5,61,000*	*13,14,732*	..	*7,53,732*
80	10. Irrigation	3,51,92,000	2,94,61,338	57,30,612	..
109	11. Interest on Ordinary Debt—				
	Charged	*86,29,000*	*77,03,633*	*9,25,367*	..
	Voted	500	..	500	..
112	12. General Administration—General Administration.				
	Charged	*10,09,000*	*10,43,262*	..	*43,262*
	Voted	2,91,04,000	2,90,31,973	72,027	..

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
122	13. General Administration—				
	Debt Conciliation ..	37,000	19,686	17,314	..
123	14. Administration of Justice—				
	Charged ..	*11,00,000*	*10,48,773*	*51,227*	..
	Voted ..	68,96,000	68,06,713	89,287	..
126	15. Jails and Convict Settlements—				
	Charged ..	*28,000*	*40,989*	..	*12,989*
	Voted ..	69,01,000	69,13,222	..	12,222
132	16. Police —				
	Charged ..	*8,45,000*	*8,50,997*	..	*5,997*
	Voted ..	4,36,25,000	3,99,92,950	36,32,050	..
140	17. Ports and Pilotage—				
	Charged ..	*19,000*	*15,234*	*3,766*	..
	Voted ..	12,64,000	10,41,296	2,22,704	..
147	18. Scientific Departments ..	7,000	6,650	350	..
148	19. Charges on account of Education—				
	Charged ..	*11,44,000*	*11,48,060*	..	*4,060*
	Voted ..	2,12,22,000	1,93,37,808	18,84,192	..
161	20. Medical				
	Charged ..	*81,000*	*86,859*	..	*5,859*
	Voted ..	55,74,000	52,96,195	2,77,805	..
173	21. Public Health—				
	Charged ..	*88,000*	*76,584*	*11,416*	..
	Voted ..	36,36,000	30,66,070	5,69,930	..
178	22. Charges on account of Agriculture—				
	Charged ..	*1,06,000*	*93,826*	*12,174*	..
	Voted ..	1,24,68,000	1,16,55,442	8,12,558	..

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
189	23. Charges on account of Veterinary—				
	Charged ..	*31,000*	*36,957*	..	*5,957*
	Voted ..	18,08,000	19,06,449	..	98,449
191	24. Charges on account of Co-operative Credit ..	25,65,000	24,41,759	1,23,241	..
195	25. Industries	2,63,68,000	29,91,930	2,33,76,070	..
199	26. Miscellaneous Departments	11,73,000	10,87,079	85,921	..
201	27. Civil Works—				
	Charged ..	*14,66,000*	*8,05,932*	*6,60,068*	..
	Voted ..	4,82,61,000	8,56,38,064	..	3,73,77,064
245	27A. Electricity Schemes ..	1,49,58,000	53,76,804	95,81,196	..
249	28. Famine—				
	Charged ..	*5,000*	*4,703*	*297*	..
	Voted ..	62,44,000	60,04,840	2,39,160	..
252	29. Superannuation Allowances and pensions, etc—				
	Charged ..	*1,20,000*	*96,575*	*23,425*	..
	Voted ..	59,52,000	54,71,619	4,80,381	..
257	30. Charges on account of Stationery and Printing	48,92,000	38,44,704	10,47,296	..
263	31. Miscellaneous ..				
	Charged ..	*43,86,000*	*31,89,501*	*11,96,499*	..
	Voted ..	69,67,000	67,49,841	2,17,159	..
269	32. Extraordinary Charges ..	94,77,000	44,64,685	50,12,315	..
271	33. Development Programme—				
	Charged ..	*4,65,000*	*1,40,847*	*3,24,153*	..
	Voted ..	7,38,63,000	3,58,15,066	3,80,47,934	..

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
279	34. Capital Outlay on Provincial Schemes of State Trading—				
	Charged	..	*29,09,081*	..	*29,09,081*
	Voted	3,18,000	1,49,07,894	..	1,45,89,894
284	35. Provincial Miscellaneous Investment.	..	33,50,000	..	33,50,000
285	36. Interest free Advances ..	9,00,000	6,15,360	2,84,640	..
286	37. Loans and Advances bearing Interest.				
	Charged	*1,20,000*	*90,000*	*30,000*	..
	Voted	1,89,67,000	1,45,42,645	44,24,355	..
	Totals:—	..	..	..	..
	Charged . ..	*2,10,27,000*	*2,13,89,615*	*33,69,329*	*37,31,944*
	Voted . ..	41,96,65,500	37,12,60,583	10,41,49,829	5,57,44,912
	Grand Total	44,06,92,500	39,26,50,198	10,75,19,158	5,94,76,856

		Rs.
Amounts of excesses to be covered by excess grants or appropriations—		
Charged (*see* paragraph 9 of the Audit Report)		*37,31,944*
Voted (*see* paragraph 8 of the Audit Report)		5,57,44,912
	Total ..	5,94,76,856

Audit Certificate.

The account above has been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, issued under Section 166(*3*) of the Government of India Act, 1935 as adapted by the Pakistan (Provisional Constitution) Order, 1947, read with Article 224 of the Constitution of The Islamic Republic of Pakistan. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information, I certify that the account above is correct subject to the observations in the report.

Karachi;

The 15th September, 1958.

GHULAM ABBAS,

Comptroller and

AuditorGeneral of Pakistan.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax".				
A.—Collection of Agricultural Income-tax—				
O.	3,63,200	3,56,400	3,74,334	+17,934
R.	−6,800			

Col. 4—Due to retention of temporary staff necessitated by increase in work (Rs.14,008), adjustment of cost of type-writer machines purchased in the previous year (Rs.2,003) and excess expenditure on postage stamps and telegrams (Rs.1,923). *See* also paragraph 2 of the Review.

For rounding		—200	..	+200
Surrenders or withdrawals within grant or appropriation				
R.	6,800	6,800	..	—6,800
Total Grant No. 1—Taxes on Income etc.— ..		3,63,000	3,74,334	+11,334

Review.

The excess of Rs. 11,334 works out to 3·1 per cent. of the grant as against a saving of 0·7 per cent. in the previous year. A sum of Rs. 6,800 was surrendered increasing the excess to 5·1 per cent. of the modified grant as against a saving of 0·5 per cent. in the preceding year.

2. In view of the ultimate excess the surrender of Rs. 6,800 proved wholly injudicious. This is also an instance of omission to regularise the excess within the currency of the financial year. No satisfactory reason for non-regularisation of the excess could be made available to Audit by the Controlling Officer.

See also the Audit Report.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving—. 4
		Rs.	Rs.	Rs.
Major Head "5.—Salt."				
B.—Charges of Salt and Central Excises in Provinces—				
B. 1.—Direction—				
O.	13,000	11,440	11,244	—196
R.	—1,560			
Surrenders or withdrawals within grant or appropriation—				
R.	1,560	1,560	..	—1,560
Total Grant No—2 Salt.	..	13,000	11,244	—1,756

REVIEW.

The saving of Rs.1,756 works out to 13·5 per cent. of the final grant as compared with 13·9 per cent. in the previous year. The surrender of Rs.1,560, however, reduced the percentage of saving to 1·7 as compared with 0·5 per cent. of the modified grant in the previous year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7—Land Revenue."				
A.—Charges of Administration—				
A.1.—Pay of Officers—				
O.	95,000	97,500	1,01,943	+4,443
R.	2,500			

Col. 4.—Due to entertainment of some additional officers in connection with requisition and acquisition of land. *See* also paragraph 7 of the Review.

A. 2.—Pay of Establishment.—				
Charged		*24,000*	*24,493*	*+493*
Voted—				
O.	10,80,000	9,61,017	9,73,682	+12,665
R.	—1,18,983			

Col. 4.—Mainly due to entertainment of extra staff for the increase in land acquisition and requisition works. *See* also paragraph 7 of the Review.

A.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*21,000*	*20,670*	*20,223*	*—447*
R.	*—330*			
Voted—				
O.	6,96,000	5,43,935	5,59,585	+15,650
R.	—1,52,065			

Col. 1—Due to economy measures (Rs.96,265), acquisition of a large number of attached estates (Rs. 46,000), lesser payment of education cess (Rs.5,000) and decrease in partition work (Rs.4,800). Col. 4—*See* sub-head A. 2 Voted—Col. 4.

A.4—Contingencies—				
Charged		*3,000*	*2,745*	*—255*
Voted—				
O.	1,65,000	1,11,000	1,13,633	+2,633
R.	—54,000			

Col. 1.—Mainly lesser expenditure due to the acquisition of a large number of attached estates. Col. 4—Mainly purchase of cess forms. *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
A.—Charges of Administration—*concld.*				
A.5—*Add.*—Establishment charges payable to other Governments, Departments, etc.—				
O.	32,000	35,000	..	—35,000
R.	3,000			

Col. 4—Unnecessary provision. The saving could not be surrendered for want of timely information from the local officers.

A.6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—4,74,000	—3,57,500	—2,35,328	+1,22,172
R.	1,16,500			

Col. 1.—Anticipated lesser recoveries due to acquisition of a large number of attached estates. Col 4.—Due to unnecessary provision under misapprehension (Rs.35,000) and lesser recoveries due to acquisition of a larger number of attached estates (Rs.87,172). *See* also paragraph 7 of the Review.

B.—Management of Government Estates—				
B.1.—Pay of Officers—				
O.	57,000	56,600	57,110	+510
R.	—400			
B.2—Pay of Establishment—				
O.	7,62,000	7,60,000	8,01,915	+41,915
R.	—2,000			

Col. 4.—Due to purchase of a large number of Estates by Government in Revenue and Certificate Sales. *See* also paragraph 7 of the Review.

B.3.—Allowances, honoraria, etc.—				
O.	5,65,000	5,49,000	5,35,584	—13,416
R.	—16,000			

Col.4—Due to lesser tours made by officers. *See* also paragraph 7 of the Review.

B.4.—Contingencies—				
O.	4,53,000	3,12,900	3,13,914	+1,014
R.	—1,40,100			

Col. 1.—Due to curtailment of expenditure as a measure of economy.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
C.—Charges on account of Land Revenue collections—				
Charged—				
O.	*52,000*	*51,572*	*51,572*	..
R.	*—428*			
D.—Survey, Settlement and Record operations—				
D.1.—Pay of Officers—				
O.	1,05,000	81,699	82,470	+771
R.	—23,301			

Col. 1.—Mainly due to transfer from the Department of some officers drawing higher pay.

D.2—Pay of Establishment—				
O.	4,12,500	3,69,036	3,61,610	—7,426
R.	—43,464			
D.3.—Allowances, honoraria etc.—				
O.	7,26,000	7,08,461	7,07,145	—1,316
R.	—17,539			
D.4—Contingencies.—				
O.	7,61,500	8,59,104	8,68,716	+9,612
R.	97,604			

Col. 4.—Due to the opening of a Settlement Training Centre for Kanungoes and Gazetted officers. *See* also paragraph 7 of the Review.

D.8—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—3,000	—7,350	—11,048	—3,698
R.	—4,350			

Cols. 1 and 4.—Due to larger sale of maps to other Departments. *See* alsc paragraph 7 of the Review.

E.—Land Records—				
O.	1,18,000	1,07,264	1,08,595	+1,331
R.	—10,736			

Col. 4.—Due to omission to provide for funds for the clerical staff of the Mymensingh district through oversight at the time of fixing the net grant.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
F.—Assignments and Compensations		44,000	19,737	—24,263

Col.4.—Due to lesser number of claims within the year. *See* also paragraph 7 of the Review.

J.—Expenditure incurred for acquisition and management of properties acquired under E. B. Act XXVIII of 1951—				
J.1.—Pay of Officers—				
O.	2,73,000	2,57,844	2,23,661	—34,183
R.	—15,156			

Col. 4.—Due to the amalgamation of smaller estates by placing them under one management as a measure of economy. The saving could not be surrendered for want of timely report from the local officers.

J.2—Pay of Establishment—				
O.	23,80,000	23,21,413	23,21,413	..
R.	—58,587			
J.3—Allowances, honoraria, etc.—				
O.	25,74,000	18,17,016	18,17,016	..
R.	—7,56,984			

Col. 1.—Due to non-payment of dearness allowances to the old employees of the ex-proprietors absorbed in the new establishment (Rs.6,20,829) and curtailment of expenditure as a measure of economy (Rs.1,36,155).

J.4—Contract Contingencies—				
O.	2,36,000	1,22,369	1,22,541	+172
R.	—1,13,631			

Col. 1—*See* sub-head B. 4.—Col. 1

J.5—Other Contingencies—				
O.	7,50,000	9,62,728	9,62,728	..
R.	2,12,728			

Col. 1.—Due to the filing of a larger number of law suits against the ex-proprietors for the recovery of Government dues.

J. 6.—Cess—				
O.	15,19,000	46,87,017	27,78,200	—19,08,817
R.	31,68,017			

Col. 1.—Due to anticipated payment of compensation to local bodies in lieu of cesses from acquired estates. Col. 4.—Due to smaller payments. The saving could not be surrendered for want of information from the local officers well in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*concld.*				
J.—Expenditure incurred for acquisition and management of properties acquired under E. B. Act XVIII of 1951—*concld.*				
J.7—Compensations—				
O.	67,48,000	—1,02,312	8,73,093	+9,75,405
R.	—68,50,312			
Cols. 1 and 4.—*See* paragraph 6 of the Review.				
J.8.—Works—				
O.	34,17,000	12,97,223	13,93,995	+96,772
R.	—21,19,777			

Col. 1.—Due to postponement of settlement operations in the districts of Faridpur, Rangpur and Dinajpur. Col. 4.—Due to miscalculations in arriving at the amount for surrender. *See* also paragraph 7 of the Review.

Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*758*	*758*	..	*—758*
Voted—				
R. Gross	70,09,186	70,09,186	..	—70,09,186
R. Deductions	—1,12,150	—1,12,150	..	+1,12,150
Totals—Grant No. 3—Land Revenue—				
Charged		*1,00,000*	*99,033*	*—967*
Voted—				
Gross		2,39,69,000	1,60,98,286	—78,70,714
Deductions		—4,77,000	—2,46,376	+2,30,624
Net		2,34,92,000	1,58,51,910	—76,40,090

Review.

In the charged section the saving of Rs. 967 works out to 0·9 per cent. of the appropriation as compared with 1·3 per cent. in the preceding year. A sum of Rs.758, was, however, surrendered reducing the saving to 0·2 per cent. of the modified appropriation.

2. In the voted section the saving of Rs.78,70,714 works out to 32·8 per cent of the gross grant as compared with 27·1 per cent. in the previous year. Smaller recoveries to the extent of Rs.2,30,624 reduced the saving to Rs.76,40,090, i. e., 32·5 per cent. of the final grant. A sum of Rs. 68,97,036 was, however, surrendered reducing the saving to 4·5 per cent. of the modified grant as compared with 16·7 per cent. in the preceding year.

3. *Sub-heads A. 1, A. 2 (Voted), A. 3 (Voted), A. 4, A. 7, B. 2 D. 4, E. J. 7, and J.8* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

4. *Sub-headsA. 6, B. 3, D. 2, D.7, F, J. 1 and J. 6* furnish instances of omission to surrender anticipated savings.

5. *Sub-head A. 6* presents an instance of re-appropriation obtained unnecessarily.

6. *Sub-head J.7* is an instance in which a re-appropriation of an amount in excess of budget provision was made. Reasons for the modification and explanation for the variation under the sub-head were not made available to Audit for incorporation in the Accounts.

7. The savings under the sub-heads A. 5, B.3, D.8, F, J.1 and J. 6, and the excesses under the sub-heads A.1, A.2 (Voted), A.3 (Voted), A.4, A.6, B.2, D.4 and J.8 could not be regularised for want of reports from the Local officers in time.

8. The total receipts and expenditure of the Department in recent years are noted below:—

Year.	(*In thousands of rupees*) Receipts (net).	Expenditure	Percentage of Expenditure to Receipts.
1	2	3	4
1950-51	2,23 60	51,36	22·97
1951-52	2,63,29	59,25	22·50
1952-53	3,77,79	1,58,82	42·04
1953-54	4,34,79	1,59,51	36·68

9. A Tahsildar of a Government Estate misappropriated a total amount of Rs.2,056 collected by him as Government Revenue. This was detected, in May 1953, by the Circle Inspector of the Estate in the course of checking the Accounts. The amount was fully recovered from the Tahsildar and deposited into the Government Treasury. He was suspended and a criminal case was started against him. This case ended in conviction and he was sentenced to undergo rigorous imprisonment for 6 months. Departmental proceedings drawn up against him is, however, still pending with the Additional Collector of Revenue of the District.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise".				
A.—Superintendence—				
O.	1,82,100	1,69,265	1,66,910	2,35
R.	—12,835			
B.—District Charges—				
B. 1.—Pay of Officers—				
Charged—				
O.	*2,750*	*2,700*	*2,670*	*—30*
R.	*—50*			
Voted—				
O.	87,200	91,073	91,934	+861
R.	3,873			
B. 2.—Pay of Establishment—				
Charged—				
O.	*7,500*	*6,600*	*6,504*	*—96*
R.	*—900*			
Voted—				
O.	3,72,500	3,76,310	3,76,199	—111
R.	3,810			
B. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*6,800*	*7,900*	*8,021*	*+121*
R.	*1,100*			

Col. 1.—Due to increased demand for travelling allowance (Rs. 1,050) and rewards to Government officers (Rs.50).

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess+ Saving—
Voted—				
O.	3,20,900	3,29,279	3,27,494	—1,785
R.	8,379			
B. 4.—Contract Contingencies—				
Charged—				
O.	*450*	*500*	*499*	*—1*
R.	*50*			
Voted—				
O.	29,600	30,804	30,889	+85
R.	1,204			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise"—*concld.*				
B.—District Charges—*concld.*				
B. 5.—Other Contingencies—				
Charged		*300*	*313*	*+13*
Voted—				
O.	15,500	17,177	17,229	+52
R.	1,677			
C.—Cost of Opium supplied to Provincial Excise Department—				
O.	5,00,000	4,24,303	4,24,321	+18
R.	—75,697			

Col. 1.—Due to economy measures (Rs.50,0:0) and decision to defer payment of sales tax and customs duty on Indian Opium for want of adequate funds to cover the payment in full (Rs. 25,697).

D.—Compensations—				
O.	200	..	..	..
R.	—200			
For rounding—				
Charged—				
O.	*200*	..	..	..
R.	*—200*			
Surrenders or withdrawals within grant or appropriation—				
R.	69,789	69,789	..	—69,789
Totals—Grant No. 4.—Provincial Excise—				
Charged		*18,000*	*18,007*	*+7*
Voted		15,08,000	14,34,976	—73,024

REVIEW.

In the charged section the excess of Rs.7 works out to 0·04 per cent. of the appropriation as compared with 26 per cent. in the previous year.

2. In the voted section the saving of Rs. 73,024 works out to 4·8 per cent. of the grant as compared with 5·5 per cent. in the previous year. A sum of Rs. 69,789 was surrendered reducing the saving to 0.2 per cent. of the modified grant as compared with 3·5 per cent. in the preceding year.

3. The total receipts and expenditure of the Excise Department in recent years are noted below:—

Year.	Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
	(In thousands of rupees)		
1	2	3	4
1950-51	55,24	15,31	27·72
1951-52	66,99	14,09	21·03
1952-53	1,87,84	15,22	8·10
1953-54	2,12,90	14,53	6·82

4. The Stock Accounts of Excise Opium held in Government Treasuries for the year have been appended.

Stock Accounts of Excise Opium held in Government Treasuries in East Bengal during 1953-54.

	Mds.	Srs.	Ch.	Tola.	Gr.
Opening balance on 1st April, 1953 ..	224	4	4	2	0
Receipts during the year from Ghazipur Factory (including transfer of opium from one district to another in East Bengal)	101	30	0	0	0
Confiscated opium received for sale in Sylhet	0	4	0	2	0
Total Receipts ..	325	38	4	4	0
Disposals during the year—					
(*i*) Total sales (including transfer of opium from one district to another in East Bengal)	113	22	0	1	135
(*ii*) Written-off owing to depreciation, shortage or loss	..	..	..	..	..
Total Disposals ..	113	22	0	1	135
Closing balance on 31st March, 1954 ..	212	16	4	2	45

Note.—The closing balance has been certified by the Collectors as having agreed with the stock on the 31st March, 1954. The cost price charged by the Ghazipur Opium Factory (India) was Rs. 50 per seer and the issue price fixed by the Government of East Bengal was Rs. 348 per seer. Accordingly the value of the closing stock of Excise Opium on the 31st March, 1954 at the rate of Rs. 50 per seer works out to Rs. 4,24,813-14-6 and the issue price at the rate of Rs. 348 per seer to Rs. 29,56,704-12-6.

Certified that the closing balance of the account is correct as per statements received from the districts.

Dacca, MAQBUL AHMED, S. MAQSOOD,

The 20th January, 1955. *Accountant.* *Deputy Commissioner of Excise, East Bengal.*

AUDIT COMMENTS.

The Stock Accounts at the treasuries were test-audited and the closing balance as shown in the accounts above agreed with the consolidated account maintained in the Audit Office.

Grant No. 5.—Stamps (All Voded).

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "9.—Stamps".				
A.—Non-Judicial—				
A. 1.—Superintendence—				
O.	26,000	23,627	27,816	+4,189
R.	—2,373			

Col. 4.—Mainly due to adjustment of debits for the issue of stamps to the local officers on Railway Credit notes issued by the Assistant Controller of Stamps. The excess could not be regularised due to non-receipt of accurate information about the debits in time.

A. 2.—Charges for the sale of Stamps—				
O.	2,75,000	3,48,000	4,74,390	+1,26,390
S.	73,000			

Cols. 1 and 4.—Due to larger payment of discounts to the stamp vendors on larger sale of stamps. Excess could not be regularised due to non-receipt of reports about actual requirements from the local officers in time.

A. 3.—Cost of stamps supplied from Central Stamps Store—				
O.	2,00,000	2,60,000	—2,732	—2,62,732
S.	60,000			

Col. 1.—Due to larger supply of stamps from the Central Stamps Store. Col. 4.—Due to non-acceptance of debits pending settlement of dispute with the Central Government about the maintenance charges of the Reserve Stamp Depot, Dacca (Rs. 2,60,000) and readjustment of cost debited in excess in 1949-50 (Rs. 2,732). The saving was not surrendered as a settlement between the Governments was expected before the close of the year.

B.—Judicial—				
B. 1.—Superintendence		13,000	13,908	+908

Col. 4.—*See* sub-head A. 1.—Col. 4.

B. 2.—Charges for the sale of Stamps—				
O.	60,000	62,373	89,022	+26,649
R.	2,373			

Col. 4.—*See* sub-head A. 2.

B. 3.—Cost of Stamps supplied from Central Stamps Store		1,00,000	—1,366	—1,01,366

Col. 4.—Due to non-acceptance of debits from the Accountant General, Pakistan Revenues pending settlement of dispute with the Central Government about the maintenance of the Reserve Stamp Depot, Dacca (Rs. 1,00,000) and readjustment of cost debited in excess in 1949-50 (Rs. 1,366). The saving was not surrendered as a settlement between the Governments was expected before the close of the year.

Total Grant No. 5—Stamps ..		8,07,000	6,01,038	—2,05,962

REVIEW.

The original grant of Rs.6,74,000 was augmented by a suplementary grant of Rs.1,33,000 sanctioned on the 18th March, 1954 to meet increased expenditure under sub-heads A. 2 and A. 3.

2. The saving Rs.2,05,962 works out to 25·5 per cent. of the grant as compared with 27·3 per cent. in the preceding year.

3. *Sub-heads A. 1., A. 2. and B.* 2 present instances of omission to obtain additional funds to cover the excesses.

4. *Sub-heads A. 3. and B. 3* are cases of omission to surrender savings.

5. In view of the ultimate excess, the reappropriation under *sub-heads A. 1* proved wholly injudicious.

6. The total receipts and expenditure of the Department during the recent years are given below:—

Year.	(*in thousand of rupees*) Receipts. (net)	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1950-51	2,03,37	5,87	2·89
1951-52	2,57,96	11,65	4·51
1952-53	2,43,47	5,09	2·09
1953-54	2,35,96	6,01	2·55

7. The Stores Account of Provincial Stamps for the years 1952-53 and 1953-54 have not been furnished by the Department and could not, therefore, be appended.

Grant No. 6.—Forest.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "10.—Forest".

A.—Conservancy and Works—

A. 1.—Timber and other produce removed from the forests by Government Agency—

Charged—			
O. *2,95,000*	*3,09,580*	*3,13,666*	*+4,086*
R. *14,580*			

Col. 4.—Due to larger extraction of timber by departmental operations. The excess could not be regularised due to non-receipt of timely report from the Divisional Forest Officers.

Voted—			
O. 5,000	15,775	15,771	—4
R. 10,775			

Col. 1.—Due to larger supply of timber to the Government Departments by departmental operations.

A. II—Timber and other produce removed from the forests by consumers and purchasers—

Charged—			
O. *20,000*	*8,000*	*6,903*	*—1,097*
R. .. .. .. *—12,000*			

Col. 1.—Post-budget decision to extract timber departmentally in the Hydel Felling Area.
Col. 4.—Due to lesser extraction of timber as a result of labour difficulties. The saving could not be surrendered due to non-receipt of information in time from the Divisional Forest Officers.

Voted—			
O. 2,15,000	2,37,190	2,37,172	—18
R. 22,190			

A. III.—Constructions, purchases and maintenance, etc.—

Charged—			
O. *60,000*	*21,890*	*21,319*	*—571*
R. .. .. .. *—38,110*			

Col. 1.—Due to postponement of work on the Maini Head Water Range (Rs. 26,025) and curtailment of expenditure as a measure of economy (Rs. 12,085).

Voted—			
O. 1,60,000	1,57,740	1,27,361	—30,379
R. .. .. .. —2,260			

Col. 4.—Mainly non-adjustment, due to non-receipt of debits in time from the Departments concerned, of cost of purchase of two Jeeps (Rs. 16,700), the cost of construction of Divisional office at Cox's Bazar (Rs. 8,148) and twin Bunglow at Chittagong (Rs. 5,530). The saving was not surrendered as the adjustment was anticipated before the close of the accounts of the year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*contd.*				
A.—Conservancy and Works—*contd*.				
A. IV.—Conservancy and Regeneration—				
Charged—				
R.	*30,000*			
O.	*—3,700*	*26,300*	*22,422*	*—3,878*

Col. 4.—Due to lesser regeneration work on account of labour difficulties. The saving could not be surrendered due to non-receipt of information in time from the Divisional Forest Officers.

Voted—				
O.	50,000			
R.	—6,285	43,715	43,732	+17
A. V.—Miscellaneous—				
Charged—				
R.	*2,04,000*			
O.	*—1,93,335*	*10,665*	*1,632*	*—9,033*

Cols. 1 and 4.—Due to lesser supply of timber by purchase from Trade. The saving could not be regularised as a minus reappropriation of Rs. 9,033 was not accepted in Audit for want of formal order from the Government.

Voted—				
O.	23,45,600			
R.	—17,21,195	6,24,405	6,11,662	—12,743

Col. 1.—Due to lesser supply of timber to East Bengal Railway (Rs.16,80,525), payment of rent and taxes on account of Public Works Cess at lower rates to the proprietors of Forests due to Acquisition (Rs. 32,930) and non-execution of field work in the Sylhet Division (Rs. 7,740). Col. 4.—Due to non-payment, in some casses, for the supplies of Timber for want of receipted Provisional Inspection notes from the East Bengal Railway. The saving was not surrendered as the adjustment was anticipated before the close of the accounts of the year.

A. VII.—Charges on account of the East Bengal Forest School—				
O.	6,000			
R.	8,320	14,320	14,320	..

Col. 1.—Mainly post-budget decision for construction of a hostel for students and erection of retaining wall of the East Bengal Forest Institute at Sylhet.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*contd.*				
A.—Conservancy and Works—*concld.*				
A. VIII.—*Deduct*—Amount recoverable from other Governments, Departments, etc.—				
Charged—				
O.	*—2,00,000*			
R.	*1,99,915*	*—85*	*—83*	*+2*

Col. 1.—Lesser recoveries due to lesser supply of timber by purchase from Trade.

Voted—				
O.	—22,00,000			
R.	16,80,525	—5,19,475	—4,04,856	+1,14,619

Col. 1.—*See* sub-head A. VIII.—*Charged*—Col. 1. Col. 4.—Lesser recoveries due to non-adjustment in accounts of Book transfer bills with the East Bengal Railway till the end of the year.

B.—Establishment.				
B. 1.—Pay of Officers—				
Charged—				
O.	*12,000*			
R.	*825*	*12,825*	*12,840*	*+15*
Voted—				
O.	1,07,600			
R.	—20,975	86,625	87,011	+386

Col. 1.—Due to change in personnel by officers drawing smaller rates of pay (Rs. 11,915) and vacant posts (Rs.9,060).

B. 2.—Pay of Establishment—				
Charged—				
O.	*82,000*			
R.	*16,395*	*98,395*	*96,379*	*—2,016*

Col. 1.—Due to additional staff for Hydel Felling Range (Rs. 13,200) and for the Chandraghona Paper Mills for bamboo supervision (Rs. 3,195).

Voted—				
O.	5,93,000			
R.	940	5,93,940	5,92,545	—1,395

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*contd.*				
B.—Establishment—*concld.*				
B.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*68,500*	*83,930*	*81,223*	*—2,707*
R.	*15,430*			

Col. 1.—Due to additional staff for Hydel Felling Range (Rs.9,750), additional grant for the Chittagong Hill Tracts Division due to inadequate budget provision (Rs.3,720) and provision for bamboo supervision in the Chandraghona Paper Mills (Rs.1,960).

Voted—				
O.	4,90,785	4,81,520	4,66,270	—15,250
R.	—9,265			

Col. 4.—Mainly due to economy measures. The saving was re-appropriated but was not accepted in Audit for want of formal order from the Government.

B. 4.—Contingencies—				
Charged		*6,475*	*10,442*	*+3,967*

Col. 4.—Due to payment of arrear rents (Rs.2,100), sundries (Rs.1,200) and postage stamps (Rs.667). The excess was due to non-acceptance of re-appropriations by Audit for want of formal orders of Government.

Voted		50,000	62,619	+12,619

Col. 4.—Expenditure incurred on account of sundries (Rs.8,500) and enhanced rates and taxes (Rs.4,119). For non-regularisation of excess see *Charged* above.

B.5.—Losses		..	183	+183

Col. 4.—The decision to debit charges to this sub-head was taken after the close of the year.

B.6.—Grants-in-aid, Contributions, etc.—				
Charged		*25*	*25*	..
Voted—				
O.	500	..	..	..
R.	—500			
B.7.—Charges on account of the East Bengal Forest School		25,000	24,941	—59
B.8.—*Add*-Establishment charges payable to other Governments, Departments, etc.—				
O.	16,000	16,500	16,500	..
R.	500			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—*concld.*			
D.—Charges in England—			
O. .. .. .. —1, 515 R. 1,515	..	..	..
Col. 1.—Due to wrong provision under this head for meeting the deputation pay and allowances of the Deputy Conservator of Forests in United States of America.			
Total Major Head 10.—Forest—			
Charged	*5,78,000*	*5,66,768*	*—11,232*
Voted	18,27,255	18,95,231	+67,976
Major Head "65.—Capital Outlay on Forests".			
E.—Organisation, Improvement and Extension of Forests—			
E.1.—Timber Extraction—			
Charged—			
S. .. .. .. *90,000* *R.* .. .. .. *—90,000*	..	..	..
Col. 1.—Supplementary due to provision for expenditure in connection with the scheme of timber extraction in Chittagong Hill Tracts with the assistance of International Co-operation Administration and reappropriation due to non-receipt of extraction machineries.			
F.—Communication and Buildings—			
F.1.—Roads and Bridges, construction and repairs—			
Charged—			
S. .. .. .. *10,000* *R.* .. .. .. *—10,000*	..	..	..
Col. 1.—*See* sub-head E.1.—Col. 1.			
H.—Live stock, Stores and Tools and Plant—			
H.2.—Stores, Tools and Plant—			
Charged—			
S. .. .. .. *21,000* *R.* .. .. .. *—15,976*	*5,024*	*3,376*	*—1,648*

Col. 1.—*See* sub-head E.1.—Col. 1. Col. 4.—Due to smaller purchase of stores. The saving could not be surrendered as the extraction machinaries were expected till the end of the year.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving—. 4
		Rs.	Rs.	Rs.
Major Head "65.—Capital Outlay on Forests"—*concld.*				
H.—Livestock, Stores, Tools and Plant—*concld.*				
H.3.—Miscellaneous—				
Charged—				
S.	*6,000*	*3,915*	*2,275*	*—1,640*
R.	*—2,085*			

Col. 1.—*See* sub-head E.1.—Col. 1. Col. 4.—Due to economy measures. The saving could not be surrendered as the extraction machineries were expected till the end of the year.

I.—Establishment—				
Charged—				
R.	*4,609*	*4,609*	*2,969*	*—1,640*

Col. 1.—Maintenance of a small establishment due to the purchase of livestock, etc. for the Timber Extraction Scheme. Col. 4.—Mainly due to non-entertainment of full staff. The savings could not be surrendered as the correct position was not reported by the Technical Co-operation Administration Expert in time.

Total Major Hea d "65—Capital Outlay on Forests".—				
Charged		*13,548*	*8,620*	*—4,928*
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross	*3,13,367*	*3,13,367*	..	*—3,13,367*
R. Deductions	*—1,99,915*	*1,99,915*	..	*+1,99,915*
Voted—				
R. Gross	17,19,270	17,19,270	..	—17,19,270
R. Deductions	—16,80,525	—16,80,525	..	+16,80,525
Totals—Grant No. 6.—Forest				
Charged—				
Gross		*9,05,000*	*5,75,471*	*—3,29,529*
Deductions		*—2,00,000*	*—83*	*+1,99,917*
Net		*7,05,000*	*5,75,388*	*—1,29,612*
Voted—				
Gross		40,66,000	23,00,087	—17,65,913
Deductions		—22,00,000	—4,04,856	+17,95,144
Net		18,66,000	18,95,231	+29,231

REVIEW.

The capital head "65.—Capital Outlay on Forest" was introduced with a supplementary grant of Rs.1,27,000 sanctioned on the 18th March, 1954 for meeting expenditure on the scheme of Timber extraction under takenwith the assistance of the International Co-operation Administration.

2. In the charged section the saving of Rs.3,29,529 works out to 36·4 per cent. of the gross appropriation as compared with 12·3 per cent. in the preceding year. The short recoveries of Rs.1,99,917 decreased the saving to 18·4 per cent. of the net appropriation as against the excess of 2·5 per cent. in the preceding year. A sum of Rs.1,13,452 was surrendered reducing the saving to 2·7 per cent. of the modified appropriation.

3. In the voted section the gross saving of Rs.17,65,913 works out to 43·2 per cent. of the gross grant as compared with 44·4 per cent. in the previous year. The smaller recoveries of Rs.17,95,144 converted the saving into an excess of 1·6 per cent. of the net grant as compared with 25·3 per cent. in the previous year. A sum of Rs.38,745 was, however, surrendered increasing the excess to 3·7 per cent. of the modified grant.

4. In view of the ultimate saving the re-apropriation under the *sub-head* I proved partly unnecessary.

5. *Sub-heads A II* (*Charged*), *A. III* (*Voted*), *A. IV* (*Charged*), *A. V* (*Charged and Voted*), *B. 3* (*Voted*), *H.2, H.3 and I* (*Charged*) are instances of omission to surrender savings.

6. *Sub-heads A. I* (*Charged*), *A. VIII* (*Voted*) *and B.4*(*Charged and Voted*) furnish intances of omission to obtain additional funds to cover the anticipated excesses.

7. *Sub-head D* is a case of wrong provision of fund.

8. The total net receipts and expenditure of the Department during the recent years are noted below—

Year.	(*In thousands of rupees*) Receipts. (net)	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1950-51	34,73	21,41	61·63
1951-52	41,96	30,03	71·57
1952-53	48,20	29,30	60·79
1953-54	51,70	24,71	47·79

9. The Stores Account of the transactions of the Forest Department for the year is appended.

10. Two Forest Department elephants "Sundarmala" and "Chanchal Kumari" died during the year. The book value of the elephants amounting to Rs.5.024 was written off under orders of the competent authority.

11. 174 Gewa (wood) lots of the Sundarbans Division were sold during the year1948-49. Loss due to this sale amounting to Rs.21,168 being irrecoverable, was written off by Government.

12. An amount of Rs.4,295 on account of book value of Furniture, Tools and Plant and Boats of the Department was written off during the year under orders of competent authority.

Stores Account of the transactions of the Forest Department for the year 1953-54.

Serial No.	Particulars.	Felled timber and other produce collected.	Buildings and wells.	Livestock.	Instruments, plant and machinery.	Other stores.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Opening balance on 1st April, 1953 ..	5,35,633	9,61,056	13,500	4,14,584	4,01,465	23,26,238
2.	Receipts—						
	(i) From Departmental exploitation, etc. ..	17,38,702	..	..	..	..	17,38,702
	(ii) Purchases	..	..	..	4,384	19,989	24,373
	(iii) Excess in stock taking	..	..	..	..	387	387
	(iv) Construction of buildings	..	1,15,205	..	..	..	1,15,205
	Total Receipts ..	17,38,702	1,15,205	..	4,384	20,376	18,78,667
	Grand Total.. ..	22,74,335	10,76,261	13,500	4,18,968	4,21,841	42,04,905
3.	Issues—						
	(i) Sales and other disposals	18,17,052	..	..	30	200	18,17,282
	(ii) Written-off losses due to:—						
	(a) Wear and tear	..	..	..	1	4,140	4,141
	(b) Causes beyond control	21,190	..	5,024	..	132	26,346
	(c) Depreciation for the year	..	..	..	..	135	135
	Total Issues	18,38,242	..	5,024	31	4,607	18,47,904
4.	Closing balance on 31st March, 1954 ..	4,36,093	10,76,261	8,476	4,18,937	4,17,234	23,57,001

NOTE:—The audit of the Stores Account has not been entrusted to the Comptroller and Auditor General under paragraph 13(2) of the Pakistan (Audit and Accounts) Order, 1952.

Agency employed for verification—

Conservator of Forests, East Bengal.

All Divisional Forest Officers in East Bengal.

Certified that—

(*a*) the figures in the Stores Account represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers.

(*b*) the closing balances shown in the Account did not exceed the actual requirements and did not include any surplus or unserviceable stores.

(*c*) the stores were verified by the Departmental Officers competent to do so annually under orders issued by the competent authority from time to time and by the Conservator of Forests, East Bengal, when on inspection.

DACCA,
The 25th February, 1956.

MUZAHAR ALI,
Accountant.

Q. G. GHAUS,
Conservator of Forests, East Bengal.

Grant No. 7.—Registration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11—Registration".			
A.—Superintendence	95,000	1,02,754	+7,754

Col. 4.—Mainly continuance of certain temporary posts for longer periods than originally anticipated. The excess expenditure was sanctioned by Government but was not subsequently covered by supplementary grant.

B.—District Charges—			
B.1.—Pay of Officers	5,76,000	6,85,381	+1,09,381

Col. 4.—Mainly payment of arrear increased pay due to revision of pay scales during the year. The excess could not be regularised due to non-receipt of timely information from subordinate officers.

B.2.—Pay of Establishment—			
Charged	*336*	*336*	..
Voted	11,70,000	12,04,020	+34,020

Col. 4.—*See* sub-head B.1—Col. 4.

B.3.—Allowances, honoraria, etc.—			
Charged	*288*	*306*	*+18*

Col. 4.—Due to payment of cash allowance to the Registration clerk.

Voted	7,67,000	8,24,137	+57,137

Col. 4.—Mainly payment of arrears of dearness allowance on account of refixation of pay in the prescribed scales. The excess could not be regularised due to non-receipt of timely information from subordinate officers.

B.4.—Contract—Contingencies ..	1,80,000	1,81,976	+1,976

Col. 4.—Mainly larger money order commissions for remitting registration fees. The excess could not be regularised due to non-receipt of timely information from subordinate officers.

B.5.—Other Contingencies	91,050	1,06,847	+15,797

Col. 4.—Mainly larger payment of house rents (Rs.12,843) and adjustment of tour expenses for visits and commissions (Rs.2,954). The excess expenditure was sanctioned by Government but was not subsequently covered by supplementary grant.

For rounding—			
Charged	*376*	..	*—376*
Voted	—50	..	+50
Totals—Grant No. 7—Registration.			
Charged	*1,000*	*642*	*—358*
Voted	28,79,000	31,05,115	+2,26,115

REVIEW.

In the charged section the saving of Rs.358 works out to 35·8 per cent. of the appropriation as compared with 35·5 per cent. in the previous year.

2. In the voted section the excess of Rs.2,26,115 works out to 7·9 per cent. of the grant as compared with 2·8 per cent. in the preceding year.

3. *Sub-heads A, B.1, B.2 (Voted), B.3 (Voted), B.4 and B.5* are cases of omission to obtain additional funds to cover the excesses.

4. The total receipts and expenditure of the Department in the recent years are noted below:—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1950-51	57,08	28,35	49·67
1951-52	76,75	30,39	39·60
1952-53	73,72	31,25	42·39
1953-54	69,83	31,06	44·46

See also the Audit Report.

Major head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".				
A.—Collection Charges—				
A.1.—Entertainment Tax		600	1,707	+1,107

Col. 4.—Larger collection charges. The grant could not be regularised due to non-acceptance by Government of proposal of reappropriation of funds from sub-head A. 3.

A.3.—Tax under East Bengal Finance Act, 1950—				
O.	12,300	11,400	9,433	—1,967
R.	—900			

Col. 4.—Due to economy measures. *See* also sub-head A. 1—Col. 4.

A.4.—Tax under Bengal Finance (Sales Tax) Act, 1941—				
A.4 (1).—Pay of Officers—				
O.	33,600	33,450	34,300	+850
R.	—150			

Col. 4.—Due to drawal of arrears of pay and increments as a result of refixation of pay. *See* also paragraph 4 of the Review.

A.4. (2)—Pay of Establishment—				
O.	36,000	35,350	36,159	+809
R.	—650			

Col. 4.—Due to continued retention of some temporary staff on account of increase of work. *See* also paragraph 4 of the Review.

A.4 (3).—Allowances, honoraria, etc.—				
O.	27,900	25,035	24,369	—666
R.	—2,865			
A.4. (4)—Contingencies—				
O.	8,000	10,865	12,865	+2,000
R.	2,865			

Col. 1.—Due to anticipated payment of rent, rates and taxes (Rs. 2,165) and certain contingent charges (Rs.700).

Col. 4.—Due to payment of some arrear house rent by book adjustment. *See* also paragraph 4 of the Review.

A. 4 (5).—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		—52,750	..	+52,750

Col. 4.—Recoveries having not been effected due to non-completion of verification of receipt. *See* also paragraph 4 of the Review.

B.—Charges under the Electricity Acts		32,250	29,770	—2,480

Col. 4.—Mainly due to non-appointment of one Assistant Electric Inspector during the year. The saving could not be regulaised as the proposal for surrender was not accepted by the Government.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving−.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties—*concld.*			
For rounding	100	..	−100
Surrenders or withdrawals within grant or appropriation—			
R. 1,700	1,700	..	−1,700
Totals—Grant No. 8—Other Taxes and Duties.—			
Gross	1,50,750	1,48,603	−2,147
Deductions	−52,750	..	+52,750
Net	98,000	1,48,603	+50,603

REVIEW.

The gross saving of Rs.2,147 works out to 1·4 per cent. Against a budget provision of Rs.52,750 under the *Deduct* head no amount was actually recovered and this converted the saving into an excess of 51·6 per cent. of the net grant as compared with 21·1 per cent. in the preceding year. A sum of Rs.1,700 was, however, surrendered increasing the excess to 54·3 per cent. of the modified grant.

2. *Sub-heads A.1, A.4(4) and A.4* (*5*) present instances of omission to obtain additional funds to cover the excesses.

3. *Sub-heads A.3 and B* are cases of omission to surrender savings.

4. In explaining the reasons for non-regularisation of the excesses under A.4(1), A. 4(2), A. 4(4) and A. 4(5) the controlling office has stated that the final verification of his figures with the audit office figures was completed after the close of the financial year and so the excesses could not be regularised.

5. The total receipts and expenditure under the head in recent years are noted below:—

(*In thousands of rupees.*)

Year.	Receipts (net.)	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
	Rs.	Rs.	Rs.
1950-51	3,05,68	2,34	0·77
1951-52	62,48	1,57	2·50
1952-53	55,55	1,51	2·73
1953-54	55,34	1,49	2·69

Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—(*Charged*).

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "17.—Interest on Works for which Capital Accounts are kept".			
B.—Navigation, Embankment and Drainage Works—			
Charged	*5,61,000*	*13,14,732*	*+7,53,732*

Col. 4—Due to interest liabilities on Capital Irrigation Expenditure incurred after the 31st of March, 1937. The excess could not be regularised before the close of the year for want of accurate data.

Total Appropriation No 9.—Interest on works, etc.—	*5,61,000*	*13,14,732*	*+7,53,732*

Note :—The expenditure under this head represents an adjustment to show the interest liabilities on irrigation capital outlay. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and other Obligations" by means of a *deduct* entry in respect of interest on subsequent outlay.

The interest for the year under review was calculated at the rate of 4 per cent. per annum.

Review.

The excess works out to 134·3 per cent. of the appropriation as against the excess of 30·0 per cent. in the preceding year.

Grant No. 10.—Irrigation (All voted).

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".				
Deduct—Working Expenses—				
B.—Navigation, Embankment and Drainage Works—				
Unproductive works—				
B. 1.—Extensions and Improvements—				
O.	30,000	..	..	..
R.	—30,000			

Col. 1.—Due to the scheme for construction of new Toll Stations having not been sanctioned.

B. 2.—Maintenance and Repairs—				
O.	4,05,000	5,42,100	4,47,616	—94,484
R.	1,37,100			

Col. 1.—Due to provision for the maintenance and upkeep of 12" suction Dredgers (Rs.1,91,000), Dredger Safinatul Hasan (Rs.86,000) and Baby Dredgers (Rs.3,600); partly set off by lesser dredging work in Madaripur Beel Route (Rs.58,000), in Clacutta and Eastern Canal (Rs.41,200), in Sundarban Steamer Route (Rs.19,800) and smaller maintenance charges for Dredger "Alexandra" (Rs.20,000) and "Foyers" (Rs.4,500.) Col. 4.—Mainly non-adjustment of certain outstanding liabilities relating to supply of petty Stores from Stock for want of adjustment memo. The saving could not be surrendered as the adjustment was anticipated till the close of the year.

B. 3.—Establishment—				
B. 3(i).—Revenue Establishment—				
O.	82,000	73,969	73,927	—42
R.	—8,031			
B. 3(ii) Establishment (Dredger)—				
R.	1,36,442	1,36,442	1,45,680	+9,238

Col. 1.—Due to post-budget decision. Col. 4.—Due to payment to the Dutch Engineer and Assistant Engineers under training at the fag end of the year. *See* also paragraph 7 of the Review.

B. 4.—Tools and Plant—				
R.	19,000	19,000	5,900	—13,100

Col. 1.—Post-budget decision to record expenditure of the Dredger Division under the head XVII instead of the head 18-B. Col. 4.—Due to non-receipt of adjustment memos on account of cost of petrol, etc. supplied by Home (Transport) Department. *See* also paragraph 7 of the Review.

B. 5.—Suspense—				
R.	75,000	75,000	—41,534	—1,16,534

Col. 1.—*See* sub-head B. 4—Col. 1. Col. 4.—Due to heavy procurement of materials in connection with dredgers. *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".—*concld.*				
B.—Navigation, Embankment and Drainage Works—*concld.*				
B. 6.—Charges in England—				
R.	2,38,000	2,38,000	..	—2,38,000
Col. 1.—Provision for adjustment of debit for materials purchased through the High Commissioner in the United Kingdom. Col. 4.— Due to non-receipt of debits within the financial year. *See* also paragraph 7 of the Review.				
B. 8.—*Deduct*—Receipts from Dredgers				
O.	—50,000	—3,12,230	..	+3,12,230
R.	—2,62,230			
Col. 1.—Due to anticipated receipts of hire charges of the new Dredgers.				
Col. 4.—Due to non-receipt of hire charges as an icipated. *See* also paragraph 7 of the Review.				
Total Major Head XVII.—Irrigation, etc.— *Deduct*—Working Expenses—		7,72,281	6,31,589	—1,40,692
Major Head—18.—Other Revenue Expenditure financed from ordinary Revenues.				
C. A.—Irrigation Works—				
Works for which no Capital Accounts are kept.—				
C. 1.—Works—				
O.	30,000	530	717	+187
R.	—29,470			
Col. 1.—Due to the work of improvement of Dhurang Khal in Chittagong district having been taken up under the provisions of the Embankment and Drainage Act. Col. 4.—Due to payment of Contractor's bills towards the close of the year.				
C. 4.—Maintenance and Repairs		11,000	15,687	+4,687
Col. 4.—*See* sub-head C. I.—Col. 4.				
C. 5.—Establishment—				
O.	1,500	1,450	1,360	—90
R.	—50			
For rounding				
O.	500	..	..	..
R.	—500			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head—18.—Other Revenue Expenditure financed from ordinary Revenues—*contd.*				
D.B.—Navigation, Embankment and Drainage Works—				
Works for which no Capital Accounts are kept—				
D. 1.—Works—				
O.	3,14,000	2,09,742	1,65,045	—44,697
R.	—1,04,258			

Col. 1.—Mainly due to non-payment of cost of land for non-preference of claim in time (Rs.57,600), modification of the scheme of the construction of a submerged Regulator in Kinoo Sarkesr' Jola, Rajshahi (Rs. 45,048), non-execution of the Re-excavation work of the Ichamati River, Dacca for want of dredger (Rs.35,500); partly off set by post-budget decision to start the re-excavation of Katakhali Khal and Jubilee River, Dacca (Rs.30,000) and payment of liabilities of the previous year in respect of re-excavation of Mowa Khal (Rs.5,900.) Col. 4.—Due to non payment of the cost of land. *See* also paragraph 7 of the Review.

D. 2.—Emergency Irrigation Works—				
O.	13,00,000	8,43,440	7,53,127	—90,313
R.	—4,56,560			

Col. 1.—Mainly post budget decision of not proceeding with the works of Nauya River Scheme (Rs.2,45,170), of Bishkhali khal scheme (Rs.1,40,000) and non construction of a regulator at the courses of the Tulsiganga River (Rs.70,000). Col. 4.—Mainly due to low rates quoted by the contractors. *See* also paragraph 7 of the Review.

D. 2(a).—*Deduct*—Recoveries from the Central Government on account of the Emergency Irrigation Works—				
O.	—6,50,000	—4,21,720	—1,76,397	+2,45,323
R.	2,28,280			

Col. 1.—Mainly post-budget decision not to proceed with certain schemes. *See* sub-head D-2-Col. 1. Col. 4.—Mainly recoveries from the Central Government having not been effected in full for want of sanction. *See* also paragraph 7 of the Review.

D. 3.—Extensions and Improvements—				
R.	850	850	4,047	+3,197

Col. 4.—Due to protective work to save the Barakuthi Building at Rajshahi from erosion of river Ganges. The excess could not be anticipated and regularised.

D. 4.—Maintenance and Repairs—				
O.	6,00,000	4,96,101	3,98,542	—97,559
R.	—1,03,899			

Col. 1.—Due to Government decision to slow down ordinary repair works on account of financial stringency. Col. 4.—Mainly due to certain repair works having been done by manual labour instead of by Baby Dredgers. The saving could not be regularised for want of timely information from the subordinate offices. *See* also paragraph 7 of the Review.

D. 5.—Establishment—				
D. 5(1).—Revenue Establishment—				
O.	29,500	30,800	30,800	..
R.	1,300			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head—18.—Other Revenue Expenditure financed from ordinary Revenues—*contd.*				
D. B.—Navigation, Embankment and Drainage Works—				
Works for which no Capital Accounts are kept—*contd.*				
D. 5.—Establishment—*concld.*				
D. 5(2).—General Establishment—				
O.	12,94,000	12,32,000	12,51,185	+19,185
R.	—62,000			

Col. 4.—Mainly due to drawal of arrears of pay on account of re-fixation at the fag end of the year. *See* also paragraph 7 of the Review.

Deduct—Recoveries, etc.—				
O.	—2,15,000	—2,96,300	—2,73,315	+22,985
R.	—81,300			

Col. 1.—Due to carrying out of more works under the Embankment and Drainage Act. Col. 4.—Due to less work having been carried out than anticipated. *See* also paragraph 7 of the Review.

D. 6.—Tools and Plant—				
O.	94,000	95,400	84,128	—11,272
R.	1,400			

Col. 4.—Mainly due to non-receipt of certain furniture within the year. *See* also paragraph 7 of the Review.

D. 7.—Suspense—				
O.	1,13,000	15,400	—21,18,706	—21,34,106
R.	—97,600			

Col. 1.—Mainly due to transfer of work of the defunct Dacca Irrigation Division from this head to the head XVII-B-suspense. Col. 4.—Due to non-receipt of bills or debits for materials purchased for works towards the close of the year. *See* also paragraph 7 of the Review.

D. 8.—Charges in England—				
O.	95	..	59	+59
R.	—95			

Col. 4.—*See* paragraph 7 of the Review.

For Rounding—				
O.	405	..	..	.
R.	—405			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.

Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—*concld.*

D. B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept—*concld.*

D. 9.—Rehabilitation programme—

D. 9.(1)—Works—

O.	55,000	56,942	43,258	−13,684
R.	1,942			

Col. 4.—Due to non-adjustment of the cost of land as adjustment memos could not be issued in time on account of late receipt of the relevant documents. *See* also paragraph 7 of the Review.

D. 12.—Other Charges—

O.	3,97,000	3,00,327	2,88,447	−11,880
R.	−96,673			

Col. 1.—Due to post budget decision to slow down survey work on account of financial stringency. Col. 4.—Mainly due to shortage of technical hands. *See* also paragraph 7 of the Review.

D. 19.—Reserve for Maintenance and Repairs—

O.	50,000	..	..	..
R.	−50,000			

Col. 1.—No work of emergent nature could be foreseen and hence the surrender.

Total Major Head '18.—Other Revenue Expenditure, etc.—		25,75,962	4,67,984	−21,07,978

Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".

G. A.—Irrigation Works—

Productive—

G. 1.—Karnafully Multipurpose Project—

G. 1.(1).—Works—

O.	2,78,00,000	74,92,000	74,38,270	−53,730
R.	−2,03,08,000			

Col. 1.—Due to non-purchase of generating sets owing to foreign exchange difficulties (Rs.1,00,00,000), non-construction of the different power tunnels (Rs.83,00,000) and non-completion of the diversion channel and the coffer dams (Rs.20,08,000) due to labour riots during the latter part of of the year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.

Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—*contd.*

G. A.—Irrigation Works—*concld.*

Productive—*concld.*

G. I.—Karnafully Multipurpose Project—*concld.*

G.I(2).—Establishment—

O.	7,00,000	3,43,000	3,49,456	+6,456
R.	—3,57,000			

Col. 1.—Due to post budget decision to book expenditure on Medical, Public Health, etc. under the minor head "work" instead of under the minor head "Establishment" (Rs.2,31,000) and delay in the appointment of staff due to non-receipt of administrative sanction (Rs.1,26,000). Col. 4.—Due to drawal of arrear pay and allowance in the revised scales towards the close of the year. The excess could not be regularised for want of timely information from local officers.

G. I(3).—Tools and Plant—

O.	5,00,000	2,33,000	2,37,608	+4,608
R.	—2,67,000			

Col. 1.—Due to non-receipt of supply of earth moving equipment for which orders were placed on the Director General of Supply and Development in the year 1952.

Col. 4.—Due to unanticipated payment of cost of Stores. The excess could uot be regularised for want of timely information from the local officers.

G. I(4).—Suspense—

R.	44,32,000	44,32,000	54,55,624	+10,23,624

Cols. 1 and 4.—Due to post-budget decision to maintain Stock of materails. The excess could not be regularised for want of timely information from the local officers.

G. I(6).—*Deduct*—Receipts and recoveries on Capital account.	..	—13,554	—13,554

Col. 4.—Due to unanticipated recovery on capital account. The saving could not be regularised for want of timely information from the local officers.

G. II.—Ganges—Kobadak Project(Survey)—

G. II(1).—Works—

R.	10,01,000	10,01,000	7,85,748	—2,15,252

Col. 1.—Due to post—budget decision to take up the work. Col. 4.—Due to non-receipt of materials for construction of some quarters till the close of the year. The saving was not regularised through misapprehension.

G. II(2).—Establishment—

R.	54,600	54,600	1,38,650	+84,050

Col. 1.—*See* Sub-head G. II (I)—Col. 1. Col. 4.—Due to appointment of large number of technical officers at the fag end of the year. The excess could not be regularised for want of time.

G. II(3)—Tools and plant	..	32,906	+32,906

Col. 4.—Due to cost of tools and plant for which budget provision was made under G. II(1) through misapprehension. *See* slso paragraph 7 of the Review.

G. II(4).—Suspense ..	..	—28,077	—28,077

Col. 4.—*See* sub-head D—7. Col. 4.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—*concld.*				
H. B.—Navigation, Embankment and Drainage Works—				
Productive—				
H. I.—Purchase of Dredgers—				
H. 1(1).—Works—				
R.	70,000	70,000	1,26,63,354	+1,25,93,354
Col. 1.—*See* Sub-head G. II (1)—Col. 1. Col. 4.—*See* paragraph 7 of the Review.				
H. I(3).—Tools and Plant—				
O.	23,00,000	1,01,50,000	..	—1,01,50,000
R.	78,50,000			
Col. 1.—Due to adjustment of anticipated debits. Col. 4.—*See* paragraph 7 of the Review.				
H. II.—Grow More Food Schemes—				
H. II(1).—Works—				
R.	24,29,709	24,29,709	21,02,181	—3,27,528
Col. 1.—Due to post budget decision to take up the schemes. Col. 4.—*See* Sub-head D. 9 (1)—Col. 4.				
Deduct—Recoveries—				
R.	—12,14,854	—12,14,854	—8,00,351	+4,14,503
Col. 1.—*See* Sub-head H. II(1)—Col. 1. Col. 4.—*See* sub-head D.2(a).—Col. 4.				
Total Major Head "68.—Construction of Irrigation, etc."		2,49,90,455	2,83,61,815	+33,71,360
Surrenders or withdrawals within grant or appropriation—				
R. Gross	55,32,918	55,32,918	..	—55,32,918
R. Deductions ..	—13,20,384	+13,20,384	..	—13,20,384
Totals—Grant No. 10.—Irrigation:—				
Gross		3,61,07,000	3,07,25,005	—53,81,995
Deductions		—9,15,000	—12,63,617	—3,48,617
Net		3,51,92,000	2,94,61,388	—57,30,612

REVIEW.

The saving of Rs.53,81,995 works out to 14·9 per cent. of the gross grant as compared with 43·6 per cent. in the previous year. Excess recoveries to the exent of Rs.3,48,617 increased the net saving to 16·3 per cent. as compared with 44·0 per cent. in the preceding year. A sum of Rs.68,53,302 was, however, surrendered converting the net saving into an excess of 4·0 per cent. of the modified grant.

2. *Sub-heads B. 2, B.4, B.5, B.6, D.6, D.9(1), G.II(1), and H.II(1)* present instances of reappropriations obtained unnecessarily or in excess of actual requirements.

3. *Sub-heads B.8, D.5(2) and D.5(2) (Deduct—Recoveries)* are cases of injudicious reappropriations or surrenders causing excesses over allotments.

4. *Sub-heads B.2, B.4, B.5, B.6, D.1, D.2, D.4, D.6, D.7, D.9(1), D.12, G.II(1), G.II(4), H.I(3) and H.II(1)* present instances of non-surrender of savings.

5. *Sub-heads B.(ii), B.8, C.4, D. 2,(a)—Deduct—Recoveries, D.3, D. 5,(2)D. 5(2) (Deduct—Recoveries), D.8, G.I(4), G.II(2), H.I(1) and H.II(I) (Deduct—Recoveries)* are cases of omission to obtain additional funds to cover the excesses.

6. *Sub-heads, G.I(6) GII(3), GII(4) and H.I(3)* are cases of absence of provision or wrong provision of funds.

7. "The figures under *sub-heads D-5(2), D-8, H. 1(1) and H. 1(3)* have not been accepted by the controlling Officer. Precise reasons for non-surrender of savings under *sub-heads B.4, B.5, B.6, D.1, D.2, D.4, D.6, D.7, D.9 (1), D.12, G.II(4), H.I(3) and H.II(1)* and *for* non-regularisation of excesses under *sub-heads B.3, B.8, D.2(a), D.5(2) Deduct, D.8, G.II(3), H.1(1) and H.II(1) Deduct* were not made available to Audit for incorporation in the Appropriation Accounts.

8. *Establishment and Tools and Plant Charges of the Irrigation Department*—The charges for general establishment and ordinary tools and plant were initially booked in the accounts for the year 1953-54 under the Major head "18.—Other Revenue Expenditure financed from ordinary Revenues" and distributed after the close of the year to the different Irrigation Projects under the Major heads "XVII.—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure financed from Ordinary Revenues" "63—B-Development—and "68—Construction of Irrigation, Navigation, Embankment and Drainage Works" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, however, made in the Budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution, and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provisions for these charges were made in the Budget under the following sub-heads subordinate to the Major head "18.—Other Revenue Expenditure financed from Ordinary Revenues":—

Major head and sub-heads.	Guide letters of sub-heads.
18.—Other Revenue Etc.—	
Establishment	D. 5(2)
Tools and plant	D. 6
Charges in England	D. 8

The expenditure shown in the Appropriation Accounts under the above sub-heads was, however, actually distributed in the accounts under the different Major heads as shown in the statement below:—

Major heads etc,	Establishment [Sub-head D. 5(2)]	Tools and plant (Sub-head D. 6)	Charges in England (Sub-head D. 8)
1	2	3	4
XVII.—Irrigation, etc.—			
Deduct—Working Expenses ..	7,307	..	2
18.—Other Revenue Expenditure financed from ordinary Revenues ..	90,527	7,850	5
63.—B-Development-Irrigation Works	32,967	2,858	2
68.—Construction of Irrigation, etc.	8,47,069	73,420	50
	9,77,870	84,128	59

9. The gross establishment charges of the Communications, Buildings and Irrigation (Irrigation) Department during the year 1953-54 amounted to Rs.17·18 lakhs i. e., 6.96 per cent. of the total works outlay of Rs. 246·73 lakhs against the total works as compared with 73·28 per cent. in the preceding year. The decrease in the percentage of gross establishment charges is due to heavy works expenditure under the major head "68 Construction of Irrigation, Navigation, Embankment and Drainage works" mainly on account of adjustment of cost of Dredgers purchased by Government. A sumof Rs.2·73 lakhs was recovered during the year under review on account of establishment charges. The net establishment charges consequently amounted to Rs.14·45 lakhs and were 5·85 per cent. of the total works outlay.

10. The detailed statement of expenditure on important new works for the year is appended at Annexure A.

11. The details of the transactions under the minor head "Suspense" for the year are appended at Annexure B.

12. The Stores Account of the Irrigation Department for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More + Less—	Outlay compared with Modified appropriation More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—					
Deduct—Working Expenses—					
B.—Navigation, Embankment and Drainage works—					
II.—Other major works for which specific provision was made in the budget.					
(1) Collectively ..	30,000	..	..	—30,000	..
Col. 5.—Due to the scheme for the construction of new Toll stations having not been sanctioned *See* sub-head B. I.					
Total XVII.—*Deduct*—Working Expenses.	30,000	..	..	—30,000	..
18.—Other Revenue Expenditure financed from Ordinary Revenues—					
A.—Irrigation Works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
(2) Improvement of Dhurang Khal, Chittagong.	30,000	530	717	—29,283	+187
Col. 5.—Due to the work having been taken up under the provisions of the Embankment and Drainage Act. Estimate Rs.1,43,484 ; expenditure to end of 1953-54 Rs.1,40,960 ; balance Rs.2,524 ; in progress. *See* sub-head C. I.					
B.—Navigation, Embankment and Drainage Works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.					
(3) Re-excavation of the Ichamati River, Dacca.	40,000	4,500	2,142	—37,858	—2,358
Col. 5.—Due to non-execution of the work for want of Dredger. Col. 6—Due to non-payment of one work bill within the financial year. Estimate Rs.7,27,878 ; expenditure to end of 1953-54 Rs.5,08,652 ; balance Rs.2,19,226 ; in progress. *See* sub-head D. I.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues.—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.—*contd.*					
(4) Re-excavation of a channel for drainage and flushing of Raipur area, Pabna.	40,000	30,000	13,797	—26,203	—16,203

Cols. 5 and 6—Due to non-payment of cost of land for non-preference of claims in time. Estimate Rs.1,39,832 ; expenditure to end of 1953-54 Rs.78,342 ; balance Rs.61, 490 ; in progress. *See* sub-head D. I.

(5) Protecting the River Bhairab between Jail compound and Kalibari in Khulna Town.	64,000	64,383	50,442	—13,558	—13,941

Cols. 5 and 6—Due to slow progress of work for want of cement. Estimate Rs.1,14,077; expenditure to end of 1953-54 Rs.57,906 ; balance Rs.56, 171 ; in progress. *See* sub-head D. I.

(6) Improvement of Naleya River, Rangpur.	2,50,000	4,830	4,829	—2,45,171	—1

Col. 5—Due to non-finalisation of the design of the Bridge under the scheme within the financial year. Estimate Rs.5,40,025 ; expenditure to end of 1953-54, Rs.4,18,357 ; balance Rs.1,21,668; in progress. *See* sub-head D-2.

(7) Re-excavation of a channel for drainage of Nakkati and Sunti beels, Rajshahi.	27,000	2,145	2,145	—24,855	..

Col. 5.—Due to non-sanction of the land estimate in time. Estimate Rs.1,67,038 ; expenditure to end of 1953-54 Rs.1,38,032 ; balance Rs.29,006 ; in progress. *See* sub-head D-2.

(8) Drainage of Beel Gulee, Khulna.	1,00,000	89,000	76,534	—23,466	—12,466

Cols. 5 and 6.—Due to failure of the Contractor to execute the work in time. Estimate Rs. 2, 46, 941; expenditure to end of 1953-54 Rs. 2,07,079; balance Rs. 39,862; in progress. *See* sub-head D-2.

(9) Re-excavation of Bishkhali Khal, Khulna.	1,40,000	..	24	—1,39,976	+24

Col. 5.—Due to non-sanction of estimate for additional work. Estimate Rs. 8,94,535; expenditure to end of 1953-54 Rs. 7,20,911; balance Rs. 1,73,624; in progress. *See* sub-head D-2.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed form Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—*contd.*					
(10) Re-excavation of Kalapani Khal for drainage of Kalapani, Telani and Tena Chira beels, Rangpur.	30,000	41,130	41,519	+11,519	+389

Col. 5.—Due to execution of more work than anticipated. Estimate Rs. 8,71,713; expenditure to end of 1953-54 Rs. 7,92,201; balance Rs. 79,512; in progress. *See* sub-head D-2.

(11) Construction of a Regulator at the junction of the old and new courses of Tulshiganga river, Rajshahi.	70,000	..	..	−70,000	..

Col. 5.—Due to non-execution of work pending modification of the scheme. Estimate Rs. 1,39,000; expenditure to end of 1953-54 nil; balance Rs. 1,39,000; in progress. *See* sub-head D-2.

(12) Re-excavation of a khal for the drainage of Chokol, Tangorgari and Lakshmipur beels, Rajshahi.	87,000	58,790	58,387	−28,613	—403

Col. 5.—Due to slower progress of work than anticipated. Estimate Rs. 2,09,595; expenditure to end of 1953-54 Rs. 76,429; balance Rs. 1,33,166; in progress. *See* sub-head D-2.

(13) Bhatia Beel Drainage Scheme, Rajshahi.	95,000	92,105	92,104	−2,896	−1

Estimate Rs. 2,58,619; expenditure to end of 1953-54 Rs. 92,104; balance Rs. 1,66,515; in progress. *See* sub-head D-2.

(14) Re-excavation of the Chatra river with side khals, Faridpur.	50,000	1,15,320	1,02,464	+52,464	−12,856

Col. 5.—Same as item (9) -Col. 5. Col. 6.—Due to reduction of rate for earth-work. Estimate Rs. 2,62,807; expenditure to end 1953-54 Rs. 1,32,805; balance Rs. 1,30,002; in progress. *See* sub-head D-2.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—*concld.*					
(15) Reclamation of land for Boro cultivation on both sides of Sylhet Trunk Road, Sylhet.	70,000	75,000	73,888	+3,888	−1,112

Col. 5.—Same as item (9)—Col. 5. Estimate Rs. 1,46,302; expenditure to end of 1953-54 Rs. 1,25,338; balance Rs. 20,964; in progress. *See* sub-head D-2.

(16) Reclamation of land for Boro cultivation under Kanaighat, P.S. Sylhet.	50,000	48,000	50,300	+300	+2,300

Col. 6.—Same as item (9)—Col. 5. Estimate Rs. 1, 14,877; expenditure to end of 1953-54 Rs. 1,01,300; balance Rs. 13,577; in progress. *See* sub-head D-2.

(17) Reclamation of land in Muktarpur and Bania Haor, Sylhet.	1,70,000	1,00,000	93,143	−76,857	−6,857

Cols. 5 and 6.—Due to non-adjustment of land cost for want of debit memos. Estimate Rs. 2,27,639; expenditure to end of 1953-54. Rs. 1,10.200; balance Rs. 1,17,439; in progress. *See* sub-head D-2.

(18) Re-excavation of Bejoypur khal, Tippera.	39,000	..	..	−39,000	..

Col. 5.—Same as item (6)—Col. 5. Estimate Rs. 1,44,278; expenditure to end of 1953-54 Rs. 53,043; balance Rs. 91,235; in progress. *See* sub-head D-2.

(19) Re-excavation of Loknath Maitra Danra, Rajshahi.	25,000	35,234	36,339	+11,339	+1,105

Cols. 5 and 6.—Same as item (9)—Col. 5. Estimate Rs. 2,19,218; expenditure to end of 1953-54, Rs. 1,85,432; balance Rs. 33,786; in progress. *See* sub-head D-9(I).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigatian, Embankment and Drainage Works—*contd.*					
II.—Other major worksfor which specific provision was made in the budget.					
(20) Construction of a Pump House including electric installation and supply of tools and plant and scientific apparatus for the Hydraulic Research Laboratory at Dacca.	12,000	2,500	1,462	—10,538	—1.038

Cols. 5 and 6—Due to late start of work for want of electric materials. Estimate Rs. 55,784; expenditure to end of 1953-54 Rs. 49,352; balance Rs. 6,432; in progress. *See* sub-head D-1.

(21) Improvement of Nal-karijola, Tippera.	4,000	3,400	..	—4,000	—3,400

Cols. 5 and 6.—Same as item (4). Estimate Rs. 16,984; expenditure to end of 1953-54 Rs. 12,393; balance Rs. 4,591; in progress. *See* sub-head D-1.

(22) Re-excavation of Sola-Banki Khal, Tippera.	10,000	..	..	—10,000	..

Col. 5.—Same as item (4). Estimate Rs. 33,206; expenditure to end of 1953-54 Rs. 22,281; balance Rs. 10,925; in progress. *See* sub-head D-1.

(23) Construction of Ring Bund at Nawabganj, Rajshahi.	28,000	..	..	—28,000	..

Col. 5—Same as item (4). Estimate Rs. 61,281; expenditure to end of 1953-54 Rs.19,964; balance Rs.41,317; in progress. *See* sub-head D-1.

(24) Reclamation and Drainage of Nurlai beel, Dinajpur.	9,000	..	..	—9,000	..

Col. 5.—Same as item (4). Estimate Rs. 20,155; expenditure to end of 1953-54 Rs. 10,898; balance Rs. 9.257; in progress. *See* sub-head D-1.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other Major works for which specific provision was made in the budget—*contd.*					
(25) Re-excavation of a Khal from Barsatpur to Amgram Khal, Faridpur.	40,000	37,500	37,627	—2,373	+127

Col. 5.—Due to late start of work for want of materials. Estimate Rs. 72,096; expenditure to end of 1953-54 Rs. 47,623; balance Rs. 24,473; in progress. *See* sub-head D-1.

(26) Re-excavation of a Khal for the drainage of Putimari beel, Khulna.	14,000	14,336	..	—14,000	—14,336

Cols. 5 and 6.—Same as item (4). Estimate Rs. 76,943; expenditure to end of 1953-54 Rs. 66,925; balance Rs. 10,018; in progress. *See* sub-head D-2.

(27) Re-excavation of Baliar Chandra Khal, Jessore.	23,000	19,210	94	—22,906	—19,116

Cols. 5 and 6.—Same as item (4). Estimate Rs. 84,357; expenditure to end of 1953-54 Rs. 50,375; balance Rs. 33,982; in progress. *See* sub-head D-2.

(28) Re-excavation of a drainage channel from Beel Patharghata to Baral river, Pabna.	15,000	3,010	3,008	—11,992	—2

Col. 5.—Same as item (25)—Col. 5. Estimate Rs. 40,318; expenditure to end of 1953-54 Rs. 8,057; balance Rs. 32,261; in progress. *See* sub-head D-2.

(29) Re-excavation of Goshaipur Danra, Rajshahi.	9,000	8,470	8,468	—532	—2

Estimate Rs. 56,646; expenditure to end of 1953-54 Rs. 9,123; balance Rs. 47,523; in progress. *See* sub-head D-2.

(30) Re-excavation of Mogra-Paikura canal, Mymensingh.	20,000	..	..	—20,000	..

Col. 5.—Same as item (4). Estimate Rs. 68,825; expenditure to end of 1953-54 Rs. 58,604; balance Rs. 10,221; in progress. *See* sub-head D-2.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II. -Other Major works for which specific provision was made in the budget—*concld.*					
(31) Reclamation and drainage of Mullickpur, Rampur, Nur Mohammadpur and other adjoining beels into the Jamuna River, Dinajpur.	26,000	..	..	—26,000	..
Col. 5.—Same as item (4). Estimate Rs.92,316; expenditure to end of 1953-54 Rs. 69,053; balance Rs. 23,263; in progress. *See* sub-head D-2.					
(32) Re-excavation of a drainage channel from Digdari and Buria beel to Barbaria River, Mymensingh.	15,000	5,444	4,089	—10,911	—1,355
Col. 5.—Same as item (4). Col. 6.—Slow progress of work due to hard soil. Estimate Rs. 47,854; expenditure to end of 1953-54 Rs.9,307; balance Rs.38,547; in progress. *See* sub-head D-2.					
(33) Re-excavation of Ramjan Khal, Tippera.	10,000	..	..	—10,000	..
Col. 5.—Same as item (4). Estimate Rs.31,191; expenditure to end of 1953-54 Rs.22,632; (Rs.7,232, shown collectively in the previous year); balance Rs.8,559; in progress. *See* sub-head D-9 (1).					
(34) Re-excavation of a Khal for drainage of Pikna Rahadar and Ichamati beels, Mymensingh.	17,000	..	..	—17,000	..
Col. 5.—Same as item (4). Estimate Rs.28,988; expenditure to end of 1953-54 Rs.23,367; balance Rs.5,621; in progress. *See* sub-head D-9(1).					
(35) Construction of a submerged Regulator in Kinoo Sarkar's Jola, Rajshahi.	60,000	14,952	23,231	—36,769	+8,279
Col. 5.—Due to post-budget decision for the modification of the estimate. Col. 6.—Adjustment in 1953-54 accounts of the cost of construction materials. Estimate Rs.73,491; expenditure to end of 1953-54 Rs.24,424; balance Rs.49,067; in progress. *See* sub-head D-1.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More + Less —.	Outlay compared with Modified appro-priation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
III.—Major works for which specific provision was not made in the budget—					
(36) Drainage of Makla and other beels, Jessore.	..	..	..	..	..
Estimate Rs.1,22,488; expenditure to end of 1953-54 Rs.67,859; balance Rs.54,629; in progress. *See* sub-head D-2.					
(37) Improvement of Chinakuri, Tarapura and Chitli Beels, Mymensingh.	..	5,000	4,732	+4,732	—268
Col. 5.—Due to payment of liabilities of the previous year. Estimate Rs.10,10,043; expenditure to end of 1953-54 Rs.4,732; balance Rs.10,05,311; in progress. *See* sub-head D-2.					
(38) Re-excavation of Mowa Khal, Dacca.	..	5,900	5,827	+5,827	—73
Col. 5.—Same as item (37)—Col. 5. Estimate Rs.44,363; expenditure to end of 1953-54 Rs.21,474; balance Rs.22,889; in progress. *See* sub-head D-1.					
(39) Re-excavation of Katakhali Khal and Jubili River, Dacca.	..	30,000	13,657	+13,657	—16,343
Col. 5.—Due to post-budget decision to start the work. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.2,55,352; expenditure to end of 1953-54 Rs.13,657; balance Rs.2,41,695; in progress. *See* sub-head D-1.					
(40) Re-excavation of a khal from Tangradaha to Bangshi River, Mymensingh.	..	580	..	..	—580
Col. 6.—Same as item (4). Estimate Rs.18,167; expenditure to end of 1953-54 Rs.8,536; balance Rs.9,631; in progress. *See* sub-head D-1.					
(41) Protection of eroded bank of the Meghna River at Bhairab Bazar, Mymensingh.	..	..	—424	—424	—424
Cols. 5 and 6.—Due to transfer of site materials. Estimate Rs.24,920; expenditure to end of 1953-54 Rs.22,459; balance Rs.2,461; in progress. *See* sub-head D-1.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
III—Major works for which specific provision was not made in the budget—*contd.*					
(42) Re-excavation of a Khal from Baliagaon to Mokamkhola, Dacca.	..	31,200	29,754	+29,754	—1,446

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.1,24,179; expenditure to end of 1953-54 Rs.29,754; balance Rs.94,425; in progress. *See* sub-head D-2.

(43) Re-excavation of a Khal from Karka beel to Dashani river, Mymensingh.	..	800	926	+926	+126

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,69,088; expenditure to end of 1953-54 Rs.926; balance Rs.1,68,162; in progress. *See* sub-head D-2.

(44) Bakharba Beel Drainage Scheme, Jessore.	..	4,847	4,681	+4,681	—166

Col. 5.—Due to payment of land cost. Estimate Rs.94,904; expenditure to end of 1953-54 Rs.93,673; balance Rs.1,231; in progress. *See* sub-head D-1.

(45) Re-excavation of Ganak Kati Khal, Mymensingh.	..	3,892	1,125	+1,125	—2,767

Col. 5.—Same as item (44)—Col. 5. Col. 6.—Same as item (4). Estimate Rs.47,877; expenditure to end of 1953-54 Rs.39,992; balance Rs.7,885; in progress. *See* sub-head D-9 (1).

(46) Re-excavation of a Khal for drainage of Atral beel, Dacca.	..	8,833	..	..	—8,833

Col. 6.—Same as item (4). Estimate Rs.12,782; expenditure to end of 1953-54 Rs.4,187; balance Rs.8,595; in progress. *See* sub-head D-9 (1).

(47) Drainage of Tangraihat Nagda beel into the Dharla river, Rangpur.	..	180	180	+180	..

Col. 5.—Due to unforeseen expenditure. Estimate Rs.2,93,680; expendindure to end of 1953-54 Rs.1,77,154; balance Rs.1,16,526; in progress. *See* sub-head D-9 (1).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*concld.*					
B.—Navigation, Embankment and Drainage Works—*concld.*					
III—Major works for which specific provision was not made in the budget—*concld.*					
(48) Re-excavation of Canals in Bisha Union in P.S. Atrai, Rajshahi.	..	35,000	28,785	+28,785	—6,215

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.1,03,515; expenditure to end of 1953-54 Rs.28,785; balance Rs.74,730; in progress. *See* sub-head D-2.

(49) Construction of Bridge-*cum*-Regulator over the Banat Khali Khal, Kushtia.	..	24,205	24,202	+24,202	—3

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.43,202; expenditure to end of 1953-54 Rs. 24,202; balance Rs.19,000; in progress. *See* sub-head D-2.

(50) Re-excavation of a drainage channel from Ghugudangha and Baragram beels to river Ichamati, Pabna.	..	54,225	53,412	+53,412	—813

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.2,56,201; expenditure to end of 1953-54 Rs.53,412; balance Rs.2,02,789; in progress. *See* sub-head D-2.

IV—Minor Works—					
(51) Collectively ..	10,850	37,053	22,584	+11,734	—14,469

See sub-heads D-1, D-2, D-3 and D-9 (1).

Total 18—Other Revenue Expenditure, etc.	16,99,850	11,11,504	9,66,194	—7,33,656	—1,45,310

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
Grow More Food Schemes.					
III.—Major works for which specific provision was not made in the budget—					
(52) Canalising Balugram-Tetulia khal, Faridpur.	..	1,12,910	1,12,907	+1,12,907	—3

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.7,72,171; expenditure to end of 1953-54 Rs.1,12,907; balance Rs.6,59,264; in progress. *See* sub-head—H II (1).

(53) Re-excavation of Kunia and other Khals in P. S. Madaripur, Faridpur.	..	1,19,640	1,19,639	+1,19,639	—1

Col. 5.—Same as item (39)—Col. 5. Estimate Rs. 1,67, 440 ; expenditure to end of 1953-54 Rs. 1,19,639 ; balance Rs. 47,801 ; in progress. *See* sub-head H. II(1).

(54) Re-excavation of Ghatmajhi Baheranadi Khal in P. S. Madaripur, Faridpur.	..	43,153	22,223	+22,223	—20,930

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (20). Estimate Rs. 51,895 ; expenditure to end of 1953-54 Rs. 22,223 ; balance Rs. 29,672 ; in progress. *See* sub-head H II (1).

(55) Re-excavation of Gopinathpur Uttarpara khal in P. S. Gopalganj, Faridpur.	..	20,000	20,000	+20,000	..

Col. 5.—Same as item (39)—Col. 5. Estimate Rs. 47,764; expenditure to end of 1953-54 Rs 20,000 ; balance Rs. 27,764 ; in progress. *See* sub-head H. II(1).

(56) Construction of a Bridge-*cum*-regulator in connection with Binnagari and Banchaki beels, Rangpur.	..	15,117	14,668	+14,668	—449

Col. 5.—Same as item (39)—Col. 5. Estimate Rs. 32,059 ; expenditure to end of 1953-54 Rs. 14,668 ; balance Rs. 17.391 ; in progress. *See* sub-head H. II(1).

(57) Re-excavation of a channel from Dakoitgaria and Mohadighi beels into the River Atrai, Rajshahi.	..	87	87	+87	..

Col. 5.—Same as item (39).—Col. 5. Estimate Rs. 49,317 ; expenditure to end of 1953-54 Rs. 87 ; balance Rs. 49,230 ; in progress . *See* sub-head H. II(1).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
	2	3	4	5	6
	Rs.	Rs	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III.—Major works for which specific provision was not made in the budget—*contd.*					
(58) Reclamation of land near Bejoypur for Boro Cultivation in P. S. Baniachong, Sylhet.	..	40,000	20,136	+20,136	—19,864
Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs. 68.587; expenditure to end of 1953-54 Rs. 20,136 ; balance Rs. 48,451 ; in progress. *See* sub-head H. II(1).					
(59) Maizpur Drainage scheme for drainage of Shealia Beel, Sylhet.	..	15,000	6,144	+6,144	—8,856
Col. 5.—Same as item (39) Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs. 22.329 ; expenditure to end of 1953-54 Rs. 6,144 ; balance Rs. 16,185 ; in progress. *See* sub-head H. II(1).					
(60) Reclamation of waste land for Boro Cultivation in Purbashaha Juri Haor, Sylhet.	..	25,000	19,139	+19,139	—5,861
Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs. 39,848 ; expenditure to end of 1953-54 Rs. 19,139 ; balance Rs. 20,709 ; in progress. *See* sub-head H. II(1).					
(61) Drainage of water-logged area near Monikhola, Sylhet.	..	5,000	1,118	+1,118	—3,882
Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs. 21,786; expenditure to end of 1953-54 Rs. 1,118 ; balance Rs. 20,668 ; in progress. *See* sub-head H. II(1).					
(62) Re-excavation of a drainage channel for improvement of land near Paniunda in P.S. Nabiganj, Sylhet.	..	..	..	..	..
Estimate Rs. 63,859 ; expenditure to end of 1953-54 nil ; balance Rs. 63,859 ; in progress. *See* sub-head H. II(1).					
(63) Short Circuiting the loop of Surma River from Gopal to Jugirgaon, Sylhet.	..	75,000	14,444	+14,444	—60,556
Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs. 5,46,586; expenditure to end of 1953-54 Rs. 14,444 ; balance Rs. 5,32,142 ; in progress. *See* sub-head H. II(1).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More + Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III.—Major works for which specific provision was not made in the budget—*contd.*					
(64) Short Circuiting the loops of river Kushiyara from Digalbag to Inathganj, Sylhet.	..	1,90,000	1,35,030	+1,35,030	—54,970

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs. 4,95,695 ; expenditure to end of 1953-54 Rs. 1,35,030 ; balance Rs. 3,60,665 ; in progress. *See* sub-head H. II(1).

(65) Re-excavation of a khal for improvement of land near Jalalabad beel, in P. S. Nabiganj, Sylhet.	..	20,000	18,635	+18,635	—1,365

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs. 43,538 ; expenditure to end of 1953-54 Rs. 18,635 ; balance Rs. 24,903 ; in progress. *See* sub-head H. II(1).

(66) Construction of an embankment from Hanger bhanga beel to the Dattapara for protection of crops in Sujatpur, Sylhet.	..	1,00,000	89,982	+89,982	—10,018

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.2,19,812 ; expenditure to end of 1953-54 Rs.89,982 ; balance Rs.1,29,830 ; in progress. *See* sub-head H. II (I).

(67) Dredging the Gumti River, Tippera.	..	50,000	27,782	+27,782	—22,218

Col. 5.— Same as item (39)—Col. 5. Col. 6.—Due to slow progress of work owing to delay in taking over possession of land. Estimate Rs.12,43,295 ; expenditure to end of 1953-54 Rs.27, 782 ; balance Rs.12,15,513 ; in progress. *See* sub-head H. II(I).

(68) Re-excavation of Dubla Chari Khal in P. S. Hathazari, Chittagong.	..	40,000	21,087	+21,087	—18,913

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs.70,523 ; expenditure to end of 1953-54 Rs.21,087 ; balance Rs.49,436 ; in progress. *See* sub-head H. II(I).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—	Outlay compared with Modified appro-priation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III—Major works for which specific provision was not made in the budget—*contd.*					
(69) Silt clearance of certain side khals in P. S. Anwara, Chittagong.	..	30,000	3,167	+3,167	—26,833

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs.63,926 ; expenditure to end of 1953-54 Rs.3,167 ; balance Rs.60,759 ; in progress. *See* sub-head H. II(I).

(70) Resuscitation of dead and dying rivers in P. S. Sandwip, Chittagong.	..	1,00,000	14,215	+14,215	—85,785

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs.5,72,970 ; expenditure to end of 1953-54 Rs.14,215 ; balance Rs.5,58,755 ; in progress. *See* sub-head H. II (I).

(71) Re-excavation of Baraghata khal in P. S. Morrelganj, Khulna.	..	10,000	2,217	+2,217	—7,783

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (4). Estimate Rs.14,969 ; expenditure to end of 1953-54 Rs.2,217 ; balance Rs.12,752 ; in progress. *See* sub-head H. II (I).

(72) Gostra beel drainage scheme, Jessore.	..	20,000	10,342	+10,342	—9,658

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.36,897 ; expenditure to end of 1953-54 Rs.10,342 ; balance Rs.26,555 ; in progress. *See* sub-head H. II (I).

(73) Ichamati beel drainage scheme in P. S. Narail, Jessore.	..	37,000	14,616	+14,616	—22,384

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (25)—Col. 5. Estimate Rs.46,976 ; expenditure to end of 1953-54 Rs.14,616 ; balance Rs.32,360 ; in progress. *See* sub-head H. II(I).

(74) Re-excavation of Bheduria khal in P. S. Kotwali, Bakerganj.	..	50,000	96,876	+96,876	+46,876

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (44)—Col. 5. Estimate Rs.1,26,425 ; expenditure to end of 1953-54 Rs.96,876 ; balance Rs.29,549 ; in progress. *See* sub-head H. II (I).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+, Less—.	Outlay compared with Modified appropriation. More+. Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III.—Major works for which specific provision was not made in the budget—*contd.*					
(75) Drainage of Barabila and other beels in Jhenaidah and Magura, Jessore.	..	1,00,000	64,999	+64,999	—35,001

Col. 5.—Same as item (39)—Col. 5. Col. 6.— Same as item (4). Estimate Rs.5,04,116 ; expenditure to end of 1953-54 Rs.64,999 ; balance Rs.4,39,117 ; in progress. *See* sub-head H. II(I).

(76) Mandarikuri and other beels drainage scheme in P. S. Sailakupa, Jessore.	..	50,000	40,149	+40,149	—9,851

Col. 5.—Same as item (39)—Col. 5. Col. 6—Same as item (25)—Col. 5. Estimate Rs.87,860; expenditure to end of 1953-54 Rs.40,149 ; balance Rs.47,711 ; in progress. *See* sub-head H. II (I).

(77) Reclamation of Nimaichora and other adjacent beels in Pabna.	...	5,54,238	5,84,125	+5,84,125	+29,887

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Same as item (10)—Col. 5. Estimate Rs.11,70,802; expenditure to end of 1953-54 Rs.5,84,125 ; balance Rs.5,86,677 ; in progress. *See* sub-head H. II(I).

78) Re-excavation of Parlia Danra in P. S. Durgapur, Rajshahi.	...	19,026	19,026	+19,026	...

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.55,104 ; expenditure to end of 1953-54 Rs.19,026; balance Rs. 36,078 ; in progress. *See* sub-head H. II (I).

(79) Re-excavation of a drainage channel from Beel Chirali and Majgram in P. S. Chatmohar, Pabna.	...	30,777	30,777	+30,777	...

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.58,314; expenditure to end of 1953-54 Rs.30,777; balance Rs.27,537; in progress. *See* sub-head H. II (I).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III.—Major works for which specific provision was not made in the budget—*contd.*					
(80) Re-excavation of a drainage channel for Chalna Beel area, Pabna.	...	30,208	30,208	+30,208	...
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,45,158 ; expenditure to end of 1953-54 Rs.30,208 ; balance Rs.1,14,950 ; in progress. *See* sub-head H. II(I).					
(81) Drainage of Chinadanga and Santoli Beels in Pabna and Rajshahi.	...	37,977	37,977	+37,977	...
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.3,04,386 ; expenditure to end of 1953-54 Rs.37,977 ; balance Rs.2,66,409 ; in progress. *See* sub-head H. II(I).					
(82) Construction of an embankment in extension of schedule D Embankment No. 56B at Sonaikandi, Rajshahi.	...	41,512	41,512	+41,512	...
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,42,173; expenditure to end of 1953-54 Rs.41,512; balance Rs.1,00,661; in progress. *See* sub-head H. II (I).					
(83) Re-excavation of a channel from river Karatoya at Talgachi to the river Gohalaat Patalia, Pabna.	...	64,615	64,606	+64,606	—9
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,04,949 ; expenditure to end of 1953-54 Rs.64,606 ; balance Rs.40,343 ; in progress. *See* sub-head H. II(I).					
(84) Re-excavation of Arjun khal in Kushtia and Jessore.	...	5,543	5,543	+5,543	...
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.27,998 ; expenditure to end of 1953-54 Rs.5,543 ; balance Rs.22,455 ; in progress. *See* sub-head H. II(I).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
III.—Major works for which specific provision was not made in the budget—*contd.*					
(85) Drainage channel from Barakola and Sree Ghowla beel to the Jamuna river, Dinajpur.	...	15,705	15,817	+15,817	+112

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.25,065 ; expenditure to end of 1953-54 Rs.15,817 ; balance Rs.9,248 ; in progress. *See* sub-head H. II(I).

(86) Drainage of Panchnalla and Koya beel, Rangpur.	...	1,02,377	99,968	+99,968	—2,409

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Due to change of design and specification for branches and change of alignment of scheme. Estimate Rs.2,98,000 ; expenditure to end of 1953-54 Rs.99,968 ; balance Rs.1,98,032 ; in progress. *See* sub-head H. II (I).

(87) Pathraj bundh, Dinajpur	...	96,115	93,715	+93,715	—2,400

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.2,49,000 ; expenditure to end of 1953-54 Rs.93,715 ; balance Rs,1,55,285 ; in progress. *See* sub-head H. II (I).

(88) Excavation of a drainage channel from beel Khama and construction of a drainage-*cum* regulator across the D.B. Road in P. S. Pakundia, Mymensingh.	...	200	229	+229	+29

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.2,06,168 ; expenditure to end of 1953-54 Rs.229 ; balance Rs.2,05,939 ; in progress. *See* sub-head H. II(I).

(89) Improvement of drainage and flushing of the Beel Slungi and other sister beels, Mymensingh.	..	26,310	24,728	+24,728	—1,582

Col. 5.—Same as item (39)—Col. 5. Col. 6.—Due to inability of contractor to push on with the work due to slushy nature of soil. Estimate Rs,1,08,000 ; expenditure to end of 1953-54 Rs.24,728 ; balance Rs.83,272 ; in progress. *See* sub-head H. II(I).

(90) Re-excavation of Gobakhali khal, Mymensingh.	..	11,000	10,968	+10,968	—32

Col. 5.—Same as item (39)—Col. 5. Estimate Rs.3,91,265 ; expenditure to end of 1953-54 Rs.10,968 ; balance Rs.3,80,297 ; in progress. *See* sub-head H. II(I).

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on important new works—concld.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
Grow More Food Schemes—concld.					
III.—Major works for which specific provision was not made in the budget—*concld.*					
(91) Re-excavation of a khal for drainage of Barsha beel, Mymensingh.	..	6,000	6,026	+6,026	+26
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.66,534 ; expenditure to end of 1953-54 Rs.6,026 ; balance Rs.60,508 ; in progress. *See* sub-head H. II(I).					
(92) Re-excavation of khal for drainage of Boral Beel, Mymensingh.	..	30,000	30,175	+30,175	+175
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,37,641 ; expenditure to end of 1953-54 Rs.30,175 ; balance Rs.1,07,466 ; in progress. *See* sub-head H. II(I).					
(93) Construction of a bridge-*cum*-sluice at the out fall of Kachikata khal, Dacca.	..	7,700	7,681	+7,681	—19
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.33,587 ; expenditure to end of 1953-54 Rs.7,681 ; balance Rs.25,906 ; in progress. *See* sub-head H. II (I).					
(94) Re-excavation of Boaler Nadi, Mymensingh.	..	23,000	23,038	+23,038	+38
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.46,908 ; expenditure to end of 1953-54 Rs.23,038 ; balance Rs.23,870 ; in progress. *See* sub-head H. II(I).					
(95) Chinadi Beel drainage scheme, Dacca.	..	27,300	27,595	+27,595	+295
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.1,01,722 ; expenditure to end of 1953-54 Rs.27,595 ; balance Rs.74,127 ; in progress. *See* sub-head H. II (I).					
(96) Re-excavation of a drainage channel through village Rouha, Mymensingh.	..	1,160	1,153	+1,153	—7
Col. 5.—Same as item (39)—Col. 5. Estimate Rs.2,08,837 ; expenditure to end of 1953-54 Rs. 1,153 ; balance Rs.2,07,684 ; in progress. *See* Sub-head H. II(I).					
IV— Minor Works—					
(97) Collectively ..	..	31,039	57,712	+57,712	+26,673
		See sub-head H. II (I).			
Total—"68—Construction of Irrigation etc. Grow More Food Schemes"—	..	24,29,709	21,02,181	+21,02,181	—3,27,528
Total—Irrigation, etc. ..	16,99,850	35,41,213	30,68,375	+13,68,525	—4,72,838

ANNEXURE. B

The minor head "Suspense" accommodates *interim* transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1953-54 under this minor head were under three detailed heads (*i*) Purchases (*ii*) Stock and (*iii*) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

(*i*) *Purchases*—When materials are received from a Supplier, from another Division or Department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(*ii*) *Stock*—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

(*iii*) *Miscellaneous P. W. Advances*—These are of four kinds:—

(*a*) Sales on credit.

(*b*) Expenditure incurred on deposit works in excess of deposits received.

(*c*) Losses, retrenchments, errors, etc.

(*d*) Other items.

Broadly speaking, debits are made to this head for any sums which have eventually to be recovered. The balances under this head represent recoverable amounts.

2. The transactions under each unit of "Suspense" during 1953-54 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
XVII-Irrigation, etc.	Rs.	Rs.	Rs.	Rs.
Suspense—				
(*i*) Purchases	..	..	..	..
(*ii*) Stock ..	..	39,311	96,034	—56,723
(*iii*) Miscellaneus P. W. Advances. ..	..	73,200	58,011	15,189
Total	..	1,12,511	1,54,045	—41,534
18.—Other Revenue Expenditure etc.,—				
Suspense—				
(*i*) Purchases	—3,81,309	1,10,14,408	1,36,93,568	—30,60,469
(*ii*) Stock	1,57,233	5,50,370	10,567	6,97,036
(*iii*) Miscellaneous P.W. Advances. ..	3,60,511	3,28,817	3,08,166	3,81,162
Total ..	1,36,435	1,18,93,595	1,40,12,301	—19,82,271

8.—Construction of Irrigation, Navigation, etc.,				
Suspense—				
(*i*) Purchases	—23,105	26,87,822	26,89,366	—24,64
(*ii*) Stock	1,15,860	53,32,650	77,69,691	—23,21,18
(*iii*) Miscellaneous P. W. Advances. ..	13,19,065	80,53,156	1,87,024	91,85,19
Total	14,11,820	1,60,73,628	1,06,46,081	68,39,36

Note—The *minus* balance of Rs. 56,723 under "XVII.—Irrigation, etc.—Suspense—(i Stock" is due to the balance of stock of Rs.85,702 relating to the Dredger Division havi been wrongly adjusted under "18—Irrigation." This amount is being transfered to the hea "XVII.—Irrigation, etc." by the Division.

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Irrigation) Department for the year 1953-54.

The following table exhibits the stores transactions of the various Public Work Divisions (Irrigation) during the year 1953-54. These figures do not includ transactions or balances relating to Tools and Plant, Road metal or Materia charged direct to works:—

Name of Division	Opening balance	Receipts	Issues	Closing balance.	Sanctione limit of Reserve stock.
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rajshahi	...	13,860	...	13,860	...
2. Faridpur	...	3,432	...	3,432	...
3. Dredger	1,58,825	—31,997	97,849	28,979	...
4. Dacca	...	6,03,998	1,500	6,02,498	...
5. Bogra	8,022	387	7,251	1,158	...
6. Karnafuli Stores ...	1,15,860	52,09,329	77,69,691	—24,44,502	...
7. Karnafuli Construction ...	...	1,23,321	...	1,23,321	...
8. Mymensingh	—9,614	...	...	—9,614	...

The officers in immediate charge of the stores certified that the closi balances as shown above represent the value of stock materials, detailed quanti accounts of which were maintained in accordance with the prescribed procedure

2. The stocks in hand in all the Divisions were certified as having bee counted during the year by the departmental officers.

3. There is no sanctioned limit of Reserve Stock. Materials are procur on allotments under Suspense.

B. M. ABBUS.
Chief Engineer, Irrigation,
East Pakistan.

Dacca;
The 12 November 1957.

AUDIT COMMENTS.

The Registers of Stocks were test-audited during local Inspections and t discrepancies and minor defects noticed were pointed out to the authori concerned through test-audit notes.

2. No limits for Reserve Stock were fixed by the Government. It therefore, not possible to verify whether the penchases were made in conform with the Departmental requirements.

See also the Audit Report.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving —. 4
		Rs.	Rs.	Rs.
Major Head "22—Interest on Debt and other Obligations".				
A.—Interest on Ordinary Debt—				
Rupee Debt—				
A. 1.—Permanent Loans.				
A. 1(1).—Discount on Loans—				
Charged—				
S.	*2,51,000*	*2,51,000*	..	*—2,51,000*

Col. 1.—Due to anticipated charges in connection with the floating of 3½ per cent. East Bengal Loan, 1960. Col. 4.—Due to non-adjustment by the State Bank of Pakistan of their charges on account of the floating of the loan. The saving could not be regularised for want of timely and accurate intimation from the Bank.

A. 2.—Floating Loans—				
A. 2.—(1).—Discount on Treasury Bills—				
Charged—				
O.	*13,000*	..	..	..
R.	*—13,000*			

Col. 1.—Due to non-issue of treasury bills.

A. 2(2).—Interest on other Floating Loans—				
A. 2(2) (1).—Interest on temporary loans from Bank—				
Charged—				
O.	*50,000*	*16,00,000*	*17,98,041*	*+1,98,041*
S.	*8,50,000*			
R.	*7,00,000*			

Cols. 1 and 4.—Due to interest charges on the heavier drawal of Ways and Means advances from the State Bank of Pakistan. The excess could not be regularised due to non-receipt of timely intimation from the Bank about the extent of ways and means Advance.

A. 2 (2) (2).—Interest on Cash Credit Advances from the Imperial Bank—				
Charged—		*30,00,000*	*29,09,081*	*—90,919*

Col. 4.—Payment of lesser amount of interest due to partial liquidation of the Cash Credit advances within the year. The saving could not be regularised due to non-receipt of timely intimation from the Bank about the outstanding Advance.

A. 3.—Other items—				
A. 3(1).—Expenditure connected with the issue of new loans—				
Charged—				
O.	*500*	*1,54,000*	*2,50,611*	*+96,611*
S.	*1,11,000*			
R.	*42,500*			

Cols. 1 and 4.—Due to payment of larger incidental charges in connection with the floating of 3½ per cent. East Bengal Loan, 1960 than originally anticipated. The excess could not be regularised for want of timely intimation from the State Bank about the actual expenditure.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—*contd.*			
A.—Interest on Ordinary Debt—*concld.*			
A. 4.—Interest on Loans taken from the Central Government—			
Charged—			
O. .. .. .. *65,00,000* / *R.* .. .. .. *−13,44,358*	*51,55,642*	*55,93,630*	*+4,37,988*

Col. 1.—Due to postponement of the payment of interest on the loan of Rs. 4,57 lacs. Col. 4.— Mainly due to payment of arrear interest charges on the Development loans with a view to clear the outstanding liability in respect of unapproved schemes. The excess could not be regularised due to non-receipt of timely intimation from the Central Government about the rate of interest.

B.—Interest on Un funded Debt-State Provident Funds—			
B. I.—Interest on General Provident Fund—			
Charged	*8,18,000*	*7,91,500*	*−26,500*

Col. 4.—Payment of lesser amount of interest due to decrease in the provident fund balance. *See* also paragraph 9 of the Review.

B. 4.—Interest on Contributory Provident Fund—			
Charged	*35,000*	*31,000*	*−4,000*

Col. 4.—Payment of lesser amount of interest due to decrease in the Contributory Provident Fund balance on account of the transfers of certain Contributory Provident Fund accounts to General Provident Fund during the year. *See* also paragraph 9 of the Review.

C.—Interest on other Obligations—			
C. 1.—Miscellaneous—			
Charged—			
O. .. .. .. *500* / *R.* .. .. .. *−500*	..	..	..
Voted—			
O. .. .. .. 500 / R. .. .. .. −500	..	..	..
D.—Transfers to other Accounts—			
D. 1.—*Deduct*—(I) Amount transferred to Commercial Departments, etc., in respect of interest on Capital—			
Charged	*−30,00,000*	*−29,09,081*	*+90,919*

Col. 4.—*See* sub-head A. 2 (2) (2)—Col. 4

(ii)—Amount transferred to Irrigation Department.			
Charged	..	*−7,61,149*	*−7,61,149*

Col. 4.— *See* paragraph 9 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—*concld.*				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*6,15,358*	*6,15,358*	..	*—6,15,358*
Voted—				
R.	500	500	..	—500
Totals—Grant No 11.—Interest on Ordinary Debt—				
Charged—				
Gross		*1,16,29,000*	*1,13,73,863*	*—2,55,137*
Deductions		*—30,00,000*	*—36,70,230*	*—6,70,230*
Net		*86,29,000*	*77,03,633*	*—9,25,367*
Voted		500	..	—500

Review.

The original appropriation of Rs.74,17,000 was raised to Rs.86,29,000 through a supplementary appropriation of 12,12,000 sanctioned on the 18th March 1954, to meet increased expenditure under sub-heads A.1(1), A.2(2)(1) and A.3(1).

2. In the charged section the saving of Rs.2,55,137 works out to 2.2 per cent. of the gross appropriation as against the excess of 15 per cent. in the preceding year. Smaller recoveries to the extent of Rs. 6,70,230 on account of interest transferred to Commercial Departments increased the percentage of net saving to 10·7 as compared with 3·8 in the previous year. Out of the net saving a sum of Rs. 6,15,358 was, however, surrendered reducing the final saving to 3·9 per cent. as compared with 3.3 per cent. in the previous year.

3. In the voted section the saving was Rs.500 as in the preceding year. This was, however, surrendered in regularisation of the grant.

4. *Sub-head A. 1 (1)* is a case of unnecessary supplementary provision.

5. *Sub-heads A. 2 (2) (1), A. 3 (1), A. 4 and D. 1* are cases of omission to obtain additional funds to cover the excesses.

6. *Sub-head A. 4* is a case of injudicious reappropriation causing excess over allotment.

7. In view of the ultimate excesses the reappropriations under the *sub-heads A. 2 (2) (1) and A. 3 (1)* proved inadequate.

8. *Sub-heads A. 1 (1), A. 2 (2)(2), B. 1 and B. 4* present instances of omission to surrender savgins.

9. Precise reasons for variation in respect of sub-head D. 1 (ii) and the reasons for non-surrender of the savings under sub-heads B.1, B.4 and D.1 (111) before the close of the financial year could not be made available to Audit for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving-
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
A.—Heads of Provinces (including Governor and Ministers)—				
A. 1.—Salary of Governor—				
Charged		*72,000*	*72,000*	..
A. 2.—Sumptuary Allowance of Governor—				
Charged		*12,000*	*18,025*	+6,025

Col. 4.—Due to increased sumptuary allowance granted by the Centre. The excess could not be regularised as additional fund was not sanctioned by the Government.

A. 3.—Staff and household of Governor—				
Charged		*92,500*	*98,900*	+6,400

Col. 4.—Mainly due to appointment and retirement of Provincial Governors. The excess could not be regularised as additional fund was not sanctioned by the Government.

A. 4.—Secretarial Staff of Governor—				
Charged—				
O.	*70,500*	*63,522*	*64,102*	+580
R.	*—6,978*			
A. 5.—Expenditure from Contract Allowance—				
Charged		*80,000*	*53,693*	—26,307

Col. 4.—Mainly post-budget decision to transfer expenditure on the Motor Car Establishment to the new sub-head A. 7. *See* also paragraph 6 of the Review.

A. 6.—Tour Expenses—				
Charged		*24,000*	*10,630*	—13,370

Col. 4.—Mainly post-budget decision to transfer expenditure on River tour to the new sub-head A. 7. *See* also paragraph 6 of the Review.

A. 7.—State Conveyance and Motor Cars—				
Charged		..	*36,874*	+36,874

Col. 4.—*See* sub-heads A. 5 and A. 6-Col. 4.

A. 8.—Ministers—				
A. 8 (1).—Pay of Officers—				
Charged—				
O.	*1,84,000*	*1,63,500*	*1,58,264*	—5,236
R.	*—20,500*			

Col. 4.—due to non-drawal of pay by some ministers till the close of the year. *See* also paragraph 6 of the Review.

Voted—				
O.	1,46,000	1,01,400	1,04,955	+3,555
R.	—44,600			

Col. 1.—Due to remaining some posts of parliamentary Secretary vacant. Col. 4.—Due to drawal of pay by some Parliamentary Secretary at the fag end of the year. *See* also paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Ependiture.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd*.				
A.—Heads of Provinces (including Governor and Ministers)—*concld.*				
A. 8 (2).—Pay of Establishment—				
O.	97,000	88,100	91,115	+3,015
R.	—8,900			

Col. 4.—Due to drawal of pay by certain staff on account of fixation of pay in the revised scale at the fag end of the year. *See* also paragraph 6 of the Review.

A. 8 (3).—Allowances, honoraria, etc—				
Charged—				
O.	*91,000*	*87,500*	*94,424*	*+6,924*
R.	*—3,500*			

Col. 4.—Due to extensive tours by some minister at the fag end of the year. *See* also paragraph 6 of the Review.

Voted—				
O.	91,500	75,500	72,516	—2,984
R.	—16,000			

Col. 1.—Due to economy measures.

A. 8(4).—Contingencies—				
O.	49,500	65,500	82,643	+17,143
R.	16.000			

Col. 1.—Due to payment of Municipal tax of the residences of Ministers. Col. 4.—Due to payment of certain bills on account of Municipal Tax at the fag end of the year. *See* also paragraph 6 of the Review.

B.—Legislative Bodies—				
B. 1.—Provincial Legislative Assembly—				
B 1 (1).—Pay of Officers—				
O.	3,68,000	3,42,700	3,38,740	—3,960
R.	—25,300			
B. 1(2).—Pay of Establishment—				
O.	85,000	78,500	78,500	..
R.	—6,500			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
B.—Legislatives Bodies—*concld.*				
B. 1(3).—Allowances, honoraria, etc.—				
O.	2,20,000	1,20,300	1,20,300	..
R.	—99,700			
Col. 1.—Due to shorter Assembly sessions.				
B. 1(4).—Contingencies—				
O.	37,800	37,000	37,000	..
R.	—800			
B. 3.—Elections for Legislatures—				
Charged			*68,926*	*+68,926*
Col. 4.—Post-budget decision to extend franchise to Chittagong Hill Tracts. *See* also paragraph 6 of the Review.				
Voted—				
O.	80,00,000	59,80,000	80,70,154	+20,90,154
R.	—20,20,000			
Col. 1.—Mainly smaller expenditure anticipated on the construction of polling booths due to the elections being held very late in the year. Col. 4.—Due to unavoidable expenditure incurred at the end of the financial year. The Local Officers could not assess the requirements correctly. See also paragraph 6 of the Review.				
C.—Secretariat and Headquarters Establishments—				
C. 1.—Civil Secretariat—				
C. 1 (1).—Pay of Officers—				
O.	10,59,000	10,39,180	10,35,128	—4,052
R.	—19,820			
C. 1(2).—Pay of Establishment—				
Charged			*3,136*	+3,136
Col. 4.—Due to entertainment of the Publicity Staff of the Chittagong Hill Tracts for which provision was in-advertently made on the voted side. The excess could not be regularised as the same did not come to notice till the close of the year.				
Voted—				
O.	21,39,000	21,84,921	21,51,778	—33,143
R.	45,921			
C. 1(3).—Allowances, honoraria, etc.—				
Charged			*2,385*	+2,385
Col. 4.—*See* sub-head C. 1. (2) *Charged*—Col. 4.				
Voted—				
O.	8,63,500	9,93,691	9,87,215	—6,476
R.	1,30,191			
Col. 1.—Due to creation of additional posts.				

Major Head and Sub-head.		Final Grant or Appro-priatio	Actual Expendi-ture.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
C.—Secretariat and Headquarters Establishments—*concld.*				
C. 1(4).—Contract Contingencies		360	75	—285

Col. 4.—Due to certain posts remaining vacant for want of suitable candidates til the close of the year. *See* also paragraph 6 of the Review.

C. 1(5).—Other Contingencies—				
Charged			*462*	*+462*

Col. 4.—*See* sub head C. 1. (2) *Charged*—Col. 4.

Voted—				
O.	3,29,940	4,45,140	4,13,431	—31,709
R.	1,15,200			

Col. 1.—Due to increase of price of articles. Col. 4.—Due to non-drawal of certain bills till the close of the year. *See* also paragraph 6 of the Review.

C. 1(6)—Grants-in-aid, Contributions, etc.—				
O.	800	..	..	..
R.	—800			
C. 2.—Public Service Commission—				
Charged—				
O.	*1,75,150*	*1,52,872*	*1,51,074*	*—1,798*
R.	*—22,278*			
C. 3.—Board of Revenue—				
O.	3,34,430	3,82,948	3,78,438	—4,510
R.	48,518			
C. 4.—Local Fund Audit Establishment—				
O.	2,25,000	2,15,300	2,17,648	+2,348
R.	—9,700			

Col. 4.—Due to adjustment of the cost of maintaining accounts for a few charitable Endowment Funds on behalf of the Provincial Government. The excess could not be regularised due to belated adjustment.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.
1		2	3
		Rs.	Rs.
Major Head "25.—General Administration"—*contd.*			
D.—Commissioners—			
D. 1.—Pay of Officers—			
O.	1,08,000	1,06,000	1,05,490
R.	—2,000		
D. 2.—Pay of Establishment—			
O.	1,58,000	1,49,361	1,48,841
R.	—8,639		
D. 3.—Allowances, honoraria, etc.—			
O.	77,500	71,052	75,296
R.	—6,448		

Col. 4.—Mainly drawal of more travelling allowances by the Commissioners, Ch... and Dacca Divisions. *See* also paragraph 6 of the Review.

D. 4.—Contract Contingencies—			
O.	22,500	19,600	19,788
R.	—2,900		
D. 5.—Other Contingencies—			
O.	6,750	9,331	10,975
R.	2,581		

Col. 1.—Due to payment of more rent, rates and taxes (Rs. 1,141), purchase of ... (Rs. 1,058) and purchase of typewriter (Rs. 382). Col. 4.—Mainly expenditure on teleph... trunk calls. *See* also paragraph 6 of the Review.

E.—District Administration—			
E. 1.—General Establishment—			
E. 1(1).—Pay of Officers—			
Charged		*60,000*	*61,119*

Col. 4.—Due to drawal of arrears of pay at the fag end of the year. *See* also parag... the Review.

Voted		23,90,000	24,01,130
E.1(2).—Pay of Establishment—			
Charged—			
O.	*42,000*	*41,125*	*41,175*
R.	*—875*		
Voted—			
O.	33,73,000	29,64,004	30,31,477
R.	—4,08,996		

Col.4.—Mainly due to non-materialisation of the economy measures to the extent a... The excess could not be regularised due to non-receipt of requisite information from th... officers in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
E.—District Administration—*contd.*				
E. 1.—General Establishment—*contd.*				
E.1(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*55,180*	*53,665*	*51,486*	*—2,179*
R.	*—1,515*			
Voted—				
O.	24,71,470	22,74,178	23,15,749	+41,571
R.	—1,97,292			

Col.4.—*See* sub-head E.1(2)—Voted—Col.4.

E.1(4).—Contract Contingencies—				
Charged		*12,600*	*13,742*	*+1,142*

Col.4.—Mainly due to larger expenditure on service postage stamps. *See* also paragraph 6 of the Review.

Voted—				
O.	10,61,100	10,09,048	10,04,081	—4,967
R.	—52,052			
E.1(5).—Other Contingencies—				
Charged—				
O.	*13,680*	*13,590*	*11,697*	*—1,893*
R.	*—90*			

Col.4.—Due to economy measures. *See* also paragraph 6 of the Review.

Voted—				
O.	14,70,960	12,46,073	12,18,946	—27,127
R.	—2,24,887			

Cols.1 and 4.—Mainly due to all out efforts for the curtailment of expenditure. The savings could not be surrendered due to non-receipt of reports from the District Officers in time.

E.1(7).—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
O.	5,000	..	..	..
R.	—5,000			

Col.1.—*See* sub-head E.1(5).—*Charged*—Col.4.

E.1(8).—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—92,000	—22,000	—15,044	+6,956
R.	70,000			

Col.1.—Unnecessary provision made in the original estimate due to misapprehension. Col.4.—Smaller recoveries from the District Primary Education Fund on lesser expenditure incurred. The excess could not be regularised due to non-receipt of full particulars from the local officers in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
E.—District Administration—*concld.*				
E.2.—Sub-divisional Establishment—				
E.2(1).—Pay of Establishment—				
Charged		*10,000*	*11,616*	*+1,616*
Col.4.—Due to drawal of arrears of pay in the prescribed scales. *See* also paragraph 6 of the Review.				
Voted—				
O.	14,15,000	13,65,000	14,07,878	+42,878
R.	—50,000			
Col.4.—*See* sub-head E.1(2)—Voted—Col.4.				
E.2(2).—Allowances, honoraria, etc.—				
Charged		*6,400*	*7,548*	*+1,148*
Col. 4.—Due to drawal of arrears of Dearness Allowance at the prescribed rates. *See also* paragraph 6 of the Review.				
Voted—				
O.	8,20,600	7,75,600	8,46,282	+70,682
R.	—45,000			
Col.4.—*See* sub-head E.1(2)—Voted—Col. 4.				
E.2(3).—Other Contingencies—				
O.	22,500	9,000	9,000	..
R.	—13,500			
Col.1.—Mainly due to curtailment of expenditure as a measure of economy.				
E.3.—Other Establishments—				
Charged ..		*1,800*	*1,791*	*—9*
Voted—				
O.	1,26,650	1,31,751	1,32,715	+964
R.	5,101			

Major Head and Sub-head.		Final Grant or Appro-priation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—**General Administration**"—*contd.*				
G.—Miscellaneous—				
G.1.—Discretionary Grants by Heads of Provinces—				
Charged—				
O.	*600*	*550*	*550*	..
R.	*—50*			
Voted—				
O.	1,48,000	98,350	1,01,250	+2,900
R.	—49,650			

Col.1.—Due to non-utilisation of grants by the Honourable Ministers (Rs. 25,000), economy measures on account of financial stringency (Rs. 12,640) and non-submission of suitable schemes by the District Officers in time for the sanction of grants (Rs. 12,010). Col. 4.—Due to more grants sanctioned by some Ministers at the fag end of the year. *See* also paragraph 6 of the Review.

G.2.—Miscellaneous—				
Charged		..	*8,413*	*+8,413*

Col. 4.—Due to maintenance of Government Vehicles in the Chittagong Hill Tracts provision for which was made in the voted section through misapprehension. The excess remained unregularised till the close of the year. *See* also paragraph 6 of the Review.

Voted—				
O.	11,55,180	8,86,241	16,96,277	+8,10,036
R.	—2,68,939			

Cols.1 and 4.—*See* paragraph 8 of the Review.

G.3.—Rehabilitation Programme—			
Charged	*5,950*	*1,230*	*—4,720*

Col.4.—Due to abolition of certain posts in view of normal conditions in the Chittagong Hill Tracts. The saving could not be surrendered due to non-receipt of report from the District Officer in time.

Voted	1,58,000	2,13,220	+55,220

Col.4.—Non-reduction of staff as anticipated due to increased Test-Relief Works in the last quarter of the year. The excess could not be regularised due to non-receipt of reports from the District Officers in time.

H.—Charges in England—			
High Commissioner for Pakistan—			
H.1.—Salaries and Expenses of the High Commissioner's Department.	1,18,000	89,548	—28,452

Col.4.—Fluctuating nature of charges. Saving could not be regularised due to non-receipt of expenditure figures in time.

H.2.—Other Items	40,600	39,438	—1,162

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head ' 25.—General Administration"—*concld.*				
For rounding—				
Charged		—360	..	+360
Voted		360	..	—360
Surrenders or withdrawals within grant or appropriation—				
Charged.				
R.	*55,786*	*55,786*	..	—55,786
Voted—				
R. Gross	32,23,911	32,23,911	..	—32,23,911
R. Deductions ..	—70,000	—70,000	..	+70,000
Totals—Grant No. 12.—General Administration—General Administration.				
Charged		*10,09,000*	*10,43,262*	+34,262
Voted—				
Gross		2,91,96,000	2,90,47,017	—1,48,983
Deductions		—92,000	—15,044	+76,956
Net		2,91,04,000	2,90,31,973	—72,027

Review.

In the charged section the excess of Rs. 34,262 works out to 3·4 per cent. of th appropriation as against the saving of 3·3 per cent. in the previous year. A sum o Rs.55,786 was surrendered increasing the excess to 9·4 per cent. of the modific appropriation as against the saving of 2·7 per cent. in the preceding year.

2. In the voted section the gross saving of Rs. 1,48,983 works out to 0·5 p cent. of the gross grant as compared with 4·4 per cent. in the previous year. T smaller recoveries of Rs.76,956 reduced the saving to 0·2 per cent. of the final grant compared with 4·1 per cent. in the previous year. A sum of Rs. 31,53,911 w however, surrendered converting the saving into an excess of 11·9 per cent. of modified grant as compared with 2·8 per cent. in the preceding year.

3. *Sub-heads A.8(2), A.8(3) (Charged), B.3(Voted), C.4, D.3,E.1(2) (Vot E.1(3) (Voted), E.2(1) (Voted), E.2(2) (Voted) and G.2(Voted)* are instances injudicious reappropriations.

4. In view of the ultimate savings the re-appropriations under the *sub- C.1(5) (Voted)* proved partly unnecessary.

5. *Sub-heads A.5 (Charged), A.6(Charged), A.8(1) (Charged), C.1(5) (Voted), E.1(5) (Charged and Voted), G.3 (Charged) and H.1* present instances of omission to surrender savings and *Sub-heads A.2 (Charged), A.3 (Charged), A.7 (Charged), A.8(1) (Voted), A.8(2), A.8(3) Charged), A.8(4), B.3 (Charged and Voted), C.1(2) (Charged), C.1(3) (Charged), C.1(5) (Charged), C.4, D.3., D.5, E.1(1) (Charged) E.1(2) (Voted), E.1(3) (Voted), E.1(4) (Charged), E.1(8), E.2(1) (Charged and Voted), E.2(2) (Charged and Voted), G.1(Voted), G.2 (Charged and Voted) and G.3 (Voted)* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

6. Reasons for non-regularisations of the savings and the excesses, mentioned in para 5 above, have not been made available to Audit except in respect of sub-heads *A.2 (Charged), A.3 (Charged), C.1(2) (Charged), C.1(3) (Charged), C.1(5) (Charged), C.4, E.1(2) (Voted), E.1(3) (Voted), E.1(5) (Voted), E.1(8), E.2(1) (Voted), E.2(2) (Voted) G.3 (Charged and Voted) and H.1* and could not, therefore, be furnished.

7. *Sub-heads C.1(2) (Charged), C.1(3) (Charged), C.1(5) (Charged) and G.2 (Charged)* furnish instances of absence of budget provision and sub-head E.1(8) presents an instance of wrong provision of funds.

8. The fiugres of actual expenditure under the sub-head G.2 (*Voted*) were not accepted by the controlling officer and the reasons for modification and explanations for variations furnished.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration—Other Establishment"				
Debt Conciliation Boards—				
B.—Pay of Establishment—				
O.	10,000	9,987	10,493	+506
R.	—10,013			

Col.1.—Due to unanticipated decrease in the number of Debt Conciliation cases in various districts (Rs. 6,061) and economy measures (Rs. 3,952). Col.4.—Due to payment of arrears of increments towards the close of the financial year.

C.—Allowances, honoraria, etc.—				
O.	15,000	10,091	7,455	—2,636
R.	—4,909			

Col.1.—Due to economy measures (Rs. 2,788) and unanticipated decrease in the number of Debt Conciliation cases in various districts (Rs. 2,121). Col.4.—Lesser expenditure due to speedy disposal and reduction of debt settlement cases. *See* also paragraph 2 of the Review.

D.—Contingencies—				
O.	1,800	1,600	1,738	+138
R.	—200			

Col.4.—Due to payment of unanticipated contingent charges at the fag end of the year.

For rounding		200	..	—200
Surrenders or withdrawals within grant or appropriation—				
R.	15,122	15,122	....	—15,122
Total Grant No. 13—General Administration—Debt Conciliation—	..	37,000	19,686	—17,314

REVIEW.

The saving of Rs.17,314 works out to 46·8 per cent. of the grant as compared with 44·6 per cent. in the preceding year. A sum of Rs.15,122 was, however, surrendered reducing the saving to 10·0 per cent. of the modified grant as compared with 12·5 per cent. in the previous year.

2. *Sub-head C* presents an instance of omission to regularise the grant within the financial year. The reason for non-regularisation of the saving has not been made available to Audit and could not, therefore, be furnished.

Major Head and Sub-head 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving—. 4
		Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice".				
A.—High Court—				
Charged—				
A.1.—Pay of Officers—				
O.	*5,54,600*	*5,18,145*	*4,88,707*	*—29,438*
R.	*—36,455*			
Col. 4.—*See* paragraph 6 of the Review.				
A.2.—Pay of Eatablishment—				
O.	*2,77,440*	*3,04,684*	*3,06,533*	*+1,849*
R.	*27,,244*			
A.3.—Allowances, honoraria, etc.—				
O.	*1,19,950*	*1,29,377*	*1,25,352*	*—4,025*
R.	*9,427*			
A.4.—Contingencies—				
O.	*86,700*	*86,484*	*1,03,918*	*+17,434*
R.	*—216*			
Col. 4.—*See* paragraph 6 of the Review.				
For rounding		—90	..	+90
C.—Official Receiver		26,300	22,890	—3,410

Col.4.—Mainly non-entertainment of extra staff for which provision was already made due to non-receipt of sanction from Government in time. *See* also paragraph 6 of the Review.

D.—Law Officers—			
D.1.—Pay of Officers—			
Charged	*30,000*	*23,193*	*—6,807*

Col.4.—Due to the post of Advocate-General remaining vacant for a part of the year. *See* also paragraph 6 of the Review.

Voted	83,000	89,864	+6,864

Col.4.—Due to drawal of arrears of pay for the previous year by the Solicitor at Calcutta. The excess could not be regularised due to the fact that no fund was available either by reappropriation or by additional grant.

D.2.—Pay of Establishment	23,500	25,016	+1,516

Col.4.—Due to payment of salaries to the staff. The excess which was due to under estimation, could not be regularised due to the fact that no fund was available either by reapropriation or by additional grant.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—*contd.*			
D.—Law Officers—*concld.*			
D.3.—Allowances, honoraria, etc.	1,95,000	2,11,695	+16,695
Col.4.—Due to payment of old outstanding fee bills of the Government and other pleaders at the close of the year. The excess was not regularised due to omission.			
D.4.—Contingencies	65,300	69,678	+4,378
Col.4.—Due to payment of old outstanding contingent bills of the Government and other pleaders at the close of the year. The excess was not regularised due to omission.			
D.5.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	—10,000	—13,629	—3,629
Col.4.—Due to larger recoveries from the Government of Pakistan than anticipated for the services of the Law Officers of the Provincial Government. *See* also paragraph 6 of the Review.			
E.—Administrator-General and Official Trustee ..	11,000	11,019	+19
F.—Civil and Session Courts—			
F.1.—Pay of Officers—			
Charged	*22,000*	..	—22,000
Col.4.—Due to wrong provision under "*Charged*" instead of under "Voted". *See* also paragraph 6 of the Review.			
Voted	12,08,000	12,90,472	+82,472
Col. 4.—Due to under-estimation of actual requirements. *See* also paragraph 6 of the Review.			
F.2.—Pay of Establishment .. .	26,35,000	24,49,289	—1,85,711
Col.4.—Due to over estimation of requirements. *See* also paragraph 6 of the Review.			
F.3.—Allowances, honoraria, etc.	18,68,000	17,61,040	—1,06,960
Col.4.—*See* sub-head F.2.—Col.4.			
F.4.—Contract Contingencies	3,37,000	3,34,557	—2,443
F.5.—Other Contingencies	4,46,000	5,50,312	+1,04,312
Col.4.—Mainly larger payments to Jurors, Assessors and Witnesses due to larger number of session casses than anticipated. *See* also paragraph 6 of the Review.			
G.—Courts of Small Causes	1,600	..	—1,600
Col.4.—Due to wrong provision of funds. *See* also paragraph 6 of the Review.			
I.—Pleadership and Muktearship Examination Charges	5,200	4,510	—690
Col.4.—*See* sub-head F.2.—Col.4.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—*concld.*			
L.—Charges in England—			
Charged	*9,000*	*1,070*	*—7,930*
Col.4.—Due to lesser number of Judicial Officers visiting the United Kingdom. *See* also paragraph 6 of the Review.			
Voted	1,500	..	*—1,500*
Col.4.—See *Charged*—Col.4.			
For rounding—			
Charged	*400*	..	*—400*
Voted	—400	..	+400
Totals—Grant No. 14—Administration of Justice.			
Charged	*11,00,000*	*10,48,773*	*—51,227*
Voted	..	..	..
Gross	69,06,000	68,20,342	—85,658
Deductions	—10,000	—13,629	—3,629
Net	68,96,000	68,06,713	—89,287

REVIEW.

In the charged section the saving of Rs.51,227 works out to 4·7 per cent. of the appropriation as against an excess of 3·5 per cent. in the previous year.

2. In the voted section the saving of Rs. 85,658 works out to 1·2 per cent. of the gross grant as against an excess of 1 per cent. in the previous year. The excess recovery of Rs.3,629 increased the saving to 1·3 per cent. of the final grant as against an excess of 0·8 per cent. in the preceding year.

3. *Sub-heads A.1, (Charged), C.D.1 (Charged), D. 5, F. 1 (Charged) F.2, F.3, G, I and L (Charged and Voted)* present instances of omission to surrender the anticipated savings.

4. *Sub-heads A.4, D.1 (Voted), D.3, D.4, F.1 (Voted) and F.5* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads F.1 (Charged) and G present* instances of wrong provision of funds, Sub-head D. 2 an instance of under estimation and *sub-heads F.2, F.3 and I* instances of over estimation.

6. The explanation for the variations under the sub-heads A.1, and A. 4 and reasons for non-regularisation of the savings under A. 1, C, D. 1 (Charged), D.5, F.1 (Charged), F.2, F.3, G,I and L (*Charged and Voted*) and of the excesses under A.4, F.1 (Voted) and F.5 have not been made available to Audit and could not, therefore, be incorporated in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".				
A.—Jails—				
A. 1.—Pay of Officers—				
O.	89,400	94,150	95,034	+884
R.	4,750			
A. 2.—Pay of Establishment—				
Charged		*4,300*	*4,873*	*+573*

Col. 4.—Employment of extra warders due to increase in Jail population towards the close of the year. The excess could not be regularised as additional fund sought for was not sanctioned by the Government.

Voted—				
O.	10,71,800	10,71,200	10,80,203	+9,003
R.	—600			
A. 3.—Allowances, honoraria, etc.—				
Charged		*2,830*	*3,379*	*+549*

Col. 4.—*See* sub-head A. 2—*Charged*—Col. 4.

Voted—				
O.	6,50,370	6,84,737	6,86,990	+2,253
R.	34,367			
A. 4.—Contingencies—				
Charged—				
O.	*10,080*	*16,080*	*28,233*	*+12,153*
S.	*6,000*			

Col. 1.—Due to increase in the number of prison population in Chittagong Hill Tracts. Col. 4.—*See* sub-head A. 2—*Charged*—Col. 4.

Voted—				
O.	52,62,935	47,33,039	47,30,479	—2,560
R.	—5,29,896			
A. 7.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
O.	400	650	..	—650
R.	250			

Col. 4.—Due to non-receipt of debit from the Government of North Western Frontier Province for maintenance of prisoners till the close of the year.

Major Head and Sub-head.		Final Grant or Appro-priation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—*contd.*				
A.—Jails—*concld.*				
A. 8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—1,000	—1,270	—1,151	+119
R.	—270			

Col. 4.—Due to non-receipt of advice for acceptance of the debit by the Controller of Military Accounts, Lahore.

A. 9.—*Deduct*—Cost of basic ration supplied from Jail Stock—				
O.	—5,00,000	—1,58,541	—1,59,002	—461
R.	3,41,459			

Col. 1.—Mainly non-supply of basic ration to Jail staff due to grant of Cash Allowance in lieu thereof from August, 1953.

A. 10.—Charges for Police Custody—				
Charged		*4,500*	*4,504*	+4
Voted—				
O.	1,26,000	1,05,400	1,05,444	+44
R.	—20,600			

Col. 1.—Due to admission of lesser number of undertrial prisoners tnan anticipated.

C.—Jail Manufactures—				
C. 2.—Pay of Establishment—				
O.	27,500	29,500	29,503	+3
R.	2,000			
C. 3.—Allowances, honoraria, etc.—				
O.	5,180	11,009	11,049	+40
R.	5,829			

Col. 1.—Due to conversion of Comilla District Jail into a Central Jail.

C. 4.—Contingencies—				
O.	7,93,620	10,36,963	10,45,283	+8,320
R.	2,43,343			

Col. 1.—Due to purchase of a larger quantity of raw materials for Jail productions.

C. 6.—*Deduct*—Establishment Charges recoverable from other Governments, Departments, etc.—				
O.	—6,25,000	—7,25,000	—7,15,037	+9,963
R.	—1,00,000			

Col. 1.—Mainly due to supply of a larger quantity of jail-made goods than anticipated.

Col. 4.—Due to lesser supply of jail made goods than anticipated.

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess+ Saving–
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—*concld.*				
D.—Charges in England—				
R.	4,322	4,322	4,427	+105

Col. 1.—Due to payment for the purchase of some machine parts for Dacca Central Jail through the High Commissioner for Pakistan in the United Kingdom not originally provided for.

For rounding—				
Charged		*290*	..	*–290*
Voted		—205	..	+205
Surrenders or withdrawals within grant or appropriation—				
R. Gross	2,56,235	2,56,235	..	–2,56,235
R. Deductions ..	—2,41,189	—2,41,189	..	+2,41,189
Totals—Grant No. 15—Jails and Convict Settlements—				
Charged		*28,000*	*40,989*	*+12,989*
Voted—				
Gross		80,27,000	77,88,412	–2,38,588
Deductions		–11,26,000	—8,75,190	+2,50,810
Net		69,01,000	69,13,222	+12,222

REVIEW.

The original appropriation of Rs.22,000 was augmented by a supplementary appropriation of Rs. 6,000 sanctioned on the 18th March, 1954 to meet increased expenditue under sub-head A. 4 (charged).

2. In the charged section the excess of Rs. 12,989 works out to 46·4 per cent. of the original appropriation as compared with 3·2 per cent. in the previous year.

3. In the voted section the saving of Rs. 2,38,588 works out to 3·0 per cent. of the gross grant as compared with 2·3 per cent. in the previous year. The short recoveries of Rs. 2,50,810 converted the saving into an excess of 0·2 per cent. of the net grant as against a saving of 7·2 per cent. in the preceding year. Out of the net grant a sum of Rs.15,046 was surrendered increasing the excess to 0·4 per cent, as compared with O·2 per cent. of the modified grant in the previous year.

4. In view of the ultimate excess the reappropriation under *sub-head A. 7* (*Voted*) proved injudicious.

5. Supplementary grant under *sub-head A. 4.* (*Charged*) was not to the extent required.

6. In view of the final saving the reappropriation under *sub-head* A. 7 proved wholly unnecessary.

7. The Stores Account and Profit and Loss Account of the Manufactory Departments of the Dacca, Rajshahi and Comilla Central Jails for the year 1953 are appended.

Consolidated Stores Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for 1953.

Particulars.	Tools and Plant.	Raw materials.	(*a*) Finished articles, (*b*) Unfinished stock in process.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	77,401	4,58,437	(*a*) 4,52,524
			(*b*) 28,180
			4,80,704
2. Receipts—			
(*i*) By purchase from market	18,369	6,83,838	..
(*ii*) From the same Jail	..	1,364	11,51,937
(*iii*) From the other Jails within the Province ..	701	41,686	..
(*iv*) From Departments of the Local Government ..	..	7,003	..
(*v*) From other Departments of Government other than the Local Government.	..	..	..
Total ..	96,471	11,92,328	16,32,641
3. Issues—			
(*i*) To the same Jail	193	5,89,628	2,70,628
(*ii*) To other Jails within the Province	..	291	4,30,066
(*iii*) To other Departments of the Local Government ..	..	..	1,21,179
(*iv*) Sales to public	..	..	3,02,457
(*v*) Written off—			
(*1*) On account of loss	..	4	..
(*2*) On account of depreciation	11,198	..	..
4. Closing balance	85,080	6,02,405	(*a*) 4,77,421
			(*b*) 30,890
			5,08,311
Total	96,471	11,92,328	16,32,641

Certified that the above figures represent a substantially true account of affairs an that they agree with the figures recorded in the Departmental Registers.

Certified also that the closing balance shown in the above account was not in excess of requirements. The stores were verified by the Superintendent of the Jails concerned and the Travelling Auditor of the Office of the Inspector-General of Prisons, East Bengal, Dacca.

Consolidated by—

Dacca,
The 5th March, 1955.

J. H. SIKDAR
and
I. BHUIYAN,
Assistants,
Office of the Inspector-General of Prisons,
East Bengal.

A. H. KHAN,
Inspector-General of Prisons,
East Bengal.

AUDIT CERTIFICATE.

The Stores Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for the period from 1st January, 1953 to 31st December, 1953 were locally test audited under my supervision with reference to the local records. I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me, subject to the following audit comments.

M. A. KHAN,

Dacca,
The 15th July, 1955.

Examiner,
Local and Outside Audit,
East Bengal.

AUDITCOMMENTS.

The stores of the Dacca and Comilla Central Jails were stated to have been physically verified by the Superintendent, but no records in support thereof could be produced to Audit.

2. The value of the total issues of articles by the Dacca and Comilla Central Jails was not independently worked out. This was arrived at by deducting the total closing stock from the value of opening balance *plus* receipts.

3. Huge quantities of condemned articles such as aluminium utensils, gunny bags and woolen goods of the Dacca Central Jail were found to have been lying undisposed of.

Consolidated Profit and Loss Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for 1953.

Debits.	Rs.	Rs.	*Credits.*	Rs.	Rs.
1. To balance—					
(*a*) Manufactured articles	4,52,524		1. By sale and issue of Manufactured goods including scraps, etc.	..	11,24,621
(*b*) Unfinished stock in process.	28,180	4,80,704			
2. To stock issued		5,90,509	2. By closing stock—		
3. To pay and allowances ..		38,091	(*a*) Manufactured goods.	4,77,421	
4. To convict labour		1,71,153	(*b*) Unfinished stock in process.	30,890	
5. To contingent charges including Electricity, Service Postage Stamps and Freight Charges (outwards).		20,283		..	5,08,311
6. To rents, rates and taxes ..		750			
7. To Stationery		20			
8. To Write off—					
(*a*) On account of loss ..		..			
(*b*) On Stores Account ..		4			
(*c*) On account of depreciation		11,198			
Net Profit		3,20,220			
.. Total ..		16,32,932	Total ..		16,32,932

Consolidated by—

J. H. SIKDAR,
and
I. BHUIYAN,
Assistants.

A. H. KHAN,
Inspector-General of Prisons,
East Bengal.

Dacca,
The 5th March, 1955.

AUDIT CERTIFICATE.

The Consolidated Profit and Loss Account of the Dacca, Rajshahi and Comilla Central Jails for the year 1953 were locally test-audited under my supervision with reference to the local records. I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

M. A. KHAN,
Examiner,
Outside Audit Department,
East Bengal.

Dacca,
The 15th July, 1955.

Grant No. 16.—Police.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police".				
B.—Superintendence—				
O.	5,81,000	6,05,300	6,02,799	–2,501
R.	24,300			
C.—District Executive Force—				
C.1.—Pay of Officers—				
Charged—				
O.	*8,000*	*10,000*	*10,200*	+200
R.	*2,000*			
Col.1.—Due to change of incumbents with higher pay.				
Voted—				
O.	6,45,500	8,04,000	8,13,391	+9,391
R.	1,58,500			
Col.1.—Due to entertainment of extra Assistant Adjutants of Ansars (Rs.2,17,500); partly offset by economy measures on account of financial stringency (Rs.59,000). Col. 4.—*See* paragraph 3 of the Review.				
C.2.—Pay of Establishment—				
Charged		*4,11,000*	*4,25,619*	*+14,619*
Col.4.—*See* paragraph 3 of the Review.				
Voted—				
O.	1,91,63,000	1,90,98,500	2,10,82,097	+19,83,597
R.	—64,500			
Col.4.—*See* paragraph 3 of the Review.				
C.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*3,01,200*	*3,10,200*	*3,14,462*	+4,262
R.	*9,000*			
Col.4.—*See* paragraph 3 of the Review.				
Voted—				
O.	1,23,79,600	1,25,86,600	1,36,22,107	+10,35,507
R.	—2,07,000			
Col.4.—*See* paragraph 3 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
C.—District Executive Force—*contd.*				
C.4.—Contract Contingencies—				
Charged		*25,000*	*25,031*	*+31*
Voted—				
O.	10,81,800	10,23,800	11,06,808	+83,008
R.	—58,000			

Col.4.—*See* paragraph 3 of the Review.

C.5.—Other Contingencies—				
C.5(1).—Petty Constructions—				
Charged		*5,000*	*5,000*	..
Vote		90,000	90,600	+600
C.5.(2).—Other Contingencies—				
Charged—				
O.	*49,000*	*38,000*	*37,461*	*—539*
R.	*—11,000*			

Col.1.—Due to non-availability of clothing materials.

Voted—				
O.	68,38,100	42,51,640	54,28,457	+11,76,817
R.	—25,86,460			

Col.1.—Due to lesser number of cold weather training courses for the East Pakistan Ansars as a measure of economy (Rs.10,39,660), non-availability of clothing materials (Rs.10,38,000) and financial stringency (Rs.5,08,800).

Col.4.—*See* paragraph 3 of the Review.

C.6.—Losses—				
R.	50,000	50,000	50,000	..

Col.1.—Due to sanction of Government for the redrawal of the amounts defalcated from the Lohajang Police Station (Dacca District) and the Dacca Police office.

C.7.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
Charged		*2,000*	*2,000*	..
Voted		23,000	22,990	—10

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*			
C.—District Executive Force—*concld.*			
C.8.—Lump provision for strengthening of the Advisory Staff of the Border Police and employment of extra staff for Liaison with the Army—			
O. .. .. .. 4,50,000 R. .. .. .. —4,50,000	..	..	..
Col.1.—Due to abolition of the posts of Liaison staff as a measure of economy.			
C.9.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—			
Charged	..	*—12,588*	*—12,588*
Col.4.—*See* paragraph 6 of the Review.			
Voted—			
O. .. .. . —80,00,000 R. 38,00,000	—42,00,000	—97,47,042	—55,47,042
Col.1.—Due to smaller recoveries from the Central Government on account of Border Police and transfer of the recovery on account of Eastern Pakistan Rifles to the head Special Police. Col.4.—*See* paragraph 6 of the Review.			
D.—Police Training College—			
D.1.—Pay of Officers—			
O. .. .. .. 53,000 R. .. .. .. —5,000	48,000	48,364	+364
D.2.—Pay of Establishment—			
O. .. .. .. 2,34,000 R. .. .. .. —74,000	1,60,000	1,61,105	+1,105
Col.1.—Due to abolition of the additional training centres as a measure of economy in consideration of financial stringency.			
D.3.—Allowances, honoraria, etc.—			
O. .. .. .. 79,000 R. .. .. .. —12,000	67,000	67,558	+558
Col.1.—*See* sub-head D.2.—Col.1.			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
D.—Police Training College—*concld.*				
D.4.—Contract Contingencies—				
O.	99,000	95,500	95,903	+403
R.	—3,500			
D.5.—Other Contingencies—				
O.	75,030	64,530	65,052	+522
R.	—10,500			
For rounding		—30	..	+30
E.—Special Police—				
E.1.—Pay of Officers—				
O.	1,45,000	1,55,000	1,55,026	+26
R.	10,000			
E.2.—Pay of Establishment—				
O.	18,50,000	21,00,000	21,16,805	+16,805
R.	2,50,000			
E.3.—Allowances, honoraria, etc.—				
O.	20,97,300	21,22,300	21,42,855	+20,555
R.	25,000			
[illegible].—Contract Contingencies—				
O.	1,80,000	2,25,000	2,24,535	—465
R.	45,000			

Col.1.—Due to filling up of posts kept vacant initially due to nonavailability of suitable personnel (Rs.25,000) and recoupment of cut in the original budget (Rs.20,000).

E.5.—Other Contingencies—				
O.	9,93,700	6,63,700	6,75,393	+11,693
R.	—3,30,000			

Col.1.—Due to non-availability of wireless sets (Rs.2,17,000) and clothing equipments (Rs.1,13,000). Col.4.—*See* paragraph 3 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
E.—Special Police—*concld.*				
E.7.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
R.	11,400	11,400	8,074	–3,326

Col.1.—Due to payment of fees for special audit of the accounts of the Eastern Pakistan Rifles (Rs.8,100) and training of East Pakistan Rifles personnel in armourers course (Rs.3,300). Col.4.—Due to non-adjustment within the year of the fees for special training of Eastern Pakistan Rifles personnel in armourers course.

E.8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
R.	—22,68,400	—22,68,400	—22,69,000	–600

Col.1.—Due to post-budget decision for the exhibition of the recoveries from the Central Government under this head.

F.—Railway Police—				
F.1.—Pay of Officers—				
O.	21,000	26,000	26,273	+273
R.	5,000			

Col.1.—Due to change of incumbents with higher pay.

F.2.—Pay of Establishment—				
O.	13,10,000	6,05,000	6,10,541	+5,541
R.	—7,05,000			

Col.1.—Due to withdrawal of bridge guards and Railway Armed Police (Rs.5,93,000) and financial stringency (Rs.1,12,000).

F.3.—Allowances, honoraria, etc.—				
O.	9,16,100	4,12,100	4,15,432	+3,332
R.	—5,04,000			

Col.1.—Due to withdrawal of bridge guards and Railway Armed Police (Rs.4,41,000) and financial stringency (Rs.63,000).

F.4.—Contract Contingencies—				
O.	36,000	20,500	20,617	+117
R.	—15,500			

Col.1.—Due to withdrawal of bridge guards and Railway Armed Police (Rs.6,000) and financial stringency (Rs. 9,500).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
F.—Railway Police—*concld.*				
F.5.—Other Contingencies—				
O.	2,67,900	1,05,400	1,06,817	+1,417
R.	—1,62,500			

Col.1.—Due to withdrawal of bridge guards and Railway Armed Police (Rs.1,44,000) and financial stringency (Rs.18,500). Col.4.—*See* paragraph 3 of the Review.

F.7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—21,00,000	—5,96,000	—10,50,281	—4,54,281
R.	15,04,000			

Col.1.—Due to anticipated smaller recoveries from the Railways as a result of withdrawal of the Railway Armed Police. Col.4.—*See* paragraph 6 of the Review.

G.—Criminal Investigation Department—				
G.1.—Pay of Officers—				
O.	2,80,000	2,45,400	2,44,935	—465
R.	—34,600			
G.2.—Pay of Establishment—				
Charged		*10,000*	*10,036*	*+36*
Voted—				
O.	15,51,000	14,87,200	14,95,135	+7,935
R.	—63,800			
G.3.—Allowances, honoraria, etc.—				
Charged		*6,000*	*6,263*	*+263*
Voted—				
O.	8,75,500	8,27,500	8,34,031	+6,531
R.	—48,000			
G.4.—Contract Contingencies—				
Charged		*400*	*421*	*+21*
Voted—				
O.	53,700	41,700	41,894	+194
R.	—12,000			

Col.1.—Due to financial stringency.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving–. 4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
G.—Criminal Investigation Department—*concld.*				
G.5.—Other Contingencies—				
Charged		*2,000*	*1,982*	*–18*
Voted—				
O.	4,35,000	4,20,400	4,23,763	+3,363
R.	—14,600			
G.7.—*Deduct*—Recoveries from other Governments, Departments, etc.—				
O.	—4,50,000	—1,39,000	—1,40,000	—1,000
R.	3,11,000			

Col.1.—Smaller recoveries from the Central Government due to smaller expenditure.

For rounding—				
Charged		*400*	..	*—400*
J.—Works—				
Charged		*25,000*	*25,110*	*+110*
Voted—				
O.	13,65,000	3,65,000	3,71,165	+6,165
R.	—10,00,000			

Col.1.—Non-purchase of prefabricated steel structures due to non-availability of foreign exchange. Col.4.—*See* paragraph 3 of the Review.

K.—Charges in England—				
O.	6,000	28,470	28,751	+281
R.	22,470			

Col.1.—Due to purchase of stores for Pakistan (Rs.18,913), payment of leave and deputation salaries and sterling overseas pay (Rs.2,571) and other charges (Rs.986).

For rounding		—200	..	+200
Surrenders or withdrawals within grant or appropriation—				
R. Gross	53,45,290	53,45,290	..	—53,45,290
R. Deductions	—33,46,600	—33,46,600	..	+33,46,600

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—*concld.*			
Totals—Grant No. 29—Police—			
Charged—			
Gross	*8,45,000*	*8,63,585*	*+18,585*
Deductions	*..*	*—12,588*	*—12,588*
Net	*8,45,000*	*8,50,997*	*+5,997*
Voted—			
Gross	5,41,75,000	5,34,99,273	—9,75,727
Deductions	--1,05,50,000	--1,32,06,323	—26,56,323
Net	4,36,25,000	3,99,92,950	—36,32,050

REVIEW.

In the charged section the excess of Rs.18,585 works out to 2·2 per cent. of the gross appropriation as against the saving of 0·2 per cent. in the preceding year. An unanticipated recovery of Rs. 12,588, however, reduced the excess to 0·7 per cent.

2. In the voted section the saving of Rs. 9,75,727 works out to 1·8 per cent. of the gross grant as compared with 0·8 per cent. in the preceding year. Excess recoveries to the extent of Rs. 26,56,323, however, increased the saving to 8·3 per cent. of the final grant as against an excess of 4·1 per cent. in the previous year. A sum of Rs. 19,98,690 was, however, surrendered reducing the saving to 3·9 per cent. of the modified grant as against an excess of 4·7 per cent. in the previous year.

3. *Sub-heads C.1 (Voted), C.2 (Charged and Voted), C.3 (Charged and Voted) C.4 (Voted), C.5(2) (Voted), E.5, F.5 and J. (Voted)* furnish instances of omission to obtain additional funds to cover the anticipated excesses. Explanations for the excesses as also explanations for their non-regularisation within the year, were not made available to Audit and could not, therefore, be furnished.

4. *Sub-head E.7* furnishes an instance of omission to surrender anticipated saving.

5. *Sub-head C.9 (Charged)* presents an instance of non-provision of funds.

6. Explanations for the savings under *sub-heads C.9 (Charged and Voted) and F.7* were not made available to Audit and could not, therefore, be furnished.

7. The excess recoveries of Rs.12,588 in the charged section were utilised wholly towards the gross expenditure and even that factor could not prevent an excess over the net grant.

8. In view of the ultimate excesses the reappropriation under the *sub-heads C. 2 (Voted). C. 4 (Voted) and C.5 (2) (Voted)* were wholly or partly injudicions.

9. In view of ultimate savings the reappropriations under the *sub-heads C. 9 (Voted) and F. 7* were wholly or partly unnecessary.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30—Ports and Pilotage."				
B.—Other Ports—				
A.—Charges for Pooled Launches—				
A. 1.—Pay of Officers—				
O.	18,465	28,826	28,338	–488
R.	10,361			
Col. 1.—Due to post-budget decision to appoint a Deputy Marine Superintendent in the Government Dockyard, Narayanganj.				
A. 2.—Pay of Establishment—				
Charged—				
O.	*8,000*	*5,065*	*5,016*	–49
R.	*—2,935*			
Col. 1.—Due to one Launch allotted to a Deputy Commissioner having remained out of commission.				
Voted—				
O.	2,13,000	1,95,356	1,99,996	+4,640
R.	—17,644			
Col. 4.—Mainly due to additional expenditure as a result of revision of the pay scales of the Dockyard Establishment. The excess could not be regularised for want of timely information from the Subordinate Offices.				
A. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*3,090*	*2,860*	*2,596*	–264
R.	*—230*			
Voted—				
O.	1,14,150	99,122	1,00,460	+1,338
R.	—15,028			
Col. 4.—*See* sub-head A. 2.—Voted—Col. 4.				
A. 4.—Contingencies—				
Charged—				
O.	*7,470*	*5,068*	*7,622*	+2,554
R.	*—2,402*			
Col. 1.—*See* sub-head A. 2—*Charged*—Col. 1. Col. 4.—Due to the purchase of a boat with an out-board engine for a Deputy Commissioner towards the close of the year.				
Voted—				
O.	14,13,000	15,00,000	13,22,269	—1,77,731
R.	87,000			
Col. 4.—Due to economy measures on account of financial stringency. *See* also paragraph [illegible] of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage"—*concld.*				
B.—Other Ports—*concld.*				
A.—Charges for Pooled Launches—*concld.*				
A. 6.—*Deduct*—Recoveries, etc.		—7,50,000	—8,61,136	—1,11,136

Col. 4.—Due to more recoveries on account of increase in the volume of work done by the Government Dockyard, Narayanganj. The excess recoveries could not be anticipated in time and regularised.

C.—Ports Establishment—				
O.	43,125	48,062	54,554	+6,492
R.	4,937			

Col. 4.—Mainly due to charges paid to the Nautical Surveyor, Mercantile Marine Department, Government of Pakistan, for the administration of Inland Mechanically-propelled Vessels. *See* also paragraph 7 of the Review.

D.—Subsidies to Steam Boat Companies ..		3,200	2,400	—800

Col. 4.—Due to non-submission of claims by the Joint Steamer Companies for subsidies for the fourth quarter till the end of the year.

F.—Miscellaneous—				
O.	4,300	2,098	1,023	—1,075
R.	—2,202			

Col. 1.—Due to three out of four scholars having disqualified during the year. Col. 4.—Due to non-drawal of scholarship by the qualified scholar within the year.

For rounding—				
Charged		*440*	..	*—440*
Voted		—240	..	+240
Totals Major Head "30.—Ports and Pilotage"—				
Charged—		*13,433*	*15,234*	*+1,801*
Voted—		11,26,424	8,47,904	—2,78,520

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "73.—Capital Outlay on Ports".				
B.—Other Ports—				
I.—Works		..	1,07,980	+1,07,980

Col. 4.—Due to construction of Power House in the Government Dockyard, Narayanganj. The excess could not be regularised for want of acceptance, by Government, of proposal for funds in the supplementary estimates.

K.—Launches—				
S.	1,05,000	..	..	..
R.	—1,05,000			

Col.—1.—Supplementary due to post-budget decision for the construction of superstructures of Government launches and reappropriation due to decision to abandon the work on account of financial stringency.

L.—Other Equipments ..		.. ..	2,012	+2,012

Col. 4.—Due to payment of customs duty on two Lathe Machines imported for the Government Dockyard, Narayanganj. The adjustment could not be anticipated and regularised.

M.—Miscellaneous—				
O.	1,00,000	83,400	83,400	..
R.	—16,600			

Col. 1.—Due to economy measures.

Total Major Head "73.—Capital Outlay on Ports".		83,400	1,93,392	+1,09,992
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*5,567*	*5,567*	..	*—5,567*
Voted—				
R.	54,176	54,176	..	—54,176
Totals—Grant No. 17.—Ports and Pilotage				
Charged		*19,000*	*15,234*	*—3,766*
Voted—				
Gross		20,14,000	19,02,432	—1,11,568
Deductions		—7,50,000	—8,61,136	—1,11,136
Net		12,64,000	10,41,296	—2,22,704

REVIEW.

The original grant of Rs. 1,00,000 under "73.—Capital Outlay on Ports" was augmented by a supplementary grant of Rs. 1,05,000 sanctioned on the 18th March, 1954 to meet the increased expenditure under sub-head K.

2. In the charged section the saving of Rs. 3,766 works out to 19·8 per cent. of the appropriation as compared with 46·4 per cent. in the preceding year. Out of the saving an amount of Rs. 5,567 was surrendered converting the saving into an excess of 13·4 per cent.

3. In the voted section the saving of Rs. 1,11,568 works out to 5·5 per cent. of the gross grant as compared with 3·7 per cent. in the preceding year. The excess recoveries of Rs. 1,11,136 raised the percentage of net saving to 17·6 per cent. as compared with 2·3 per cent. in the preceding year. A sum of Rs. 54,176 was, howeves, surrendered reducing the savings to 13·9 per cent. of the modfied grant.

4. *Sub-heads A. 2* (*Voted*), *A. 3* (*Voted*), *A. 4.* (*Charged*), *C, I and L* furnish instances of omission to obtain additional funds to cover the excesses. *Sub-heads A. 4* (*Voted*), *A. 6, D and F* are instances of omission to surrender anticipated savings.

5. In view of the ultimate excess, the reappropriation under *sub-head A. 4* (*Charged*) proved wholly injudicious.

6. *Sub-heads I and L* present instances of omission to provide for funds.

7. The figures of expenditure under *sub-heads A. 4* (*Voted*) *and C* have not been accepted by the Controlling Officer. Reasons for non-regularisation of the saving and excess have also not been furnished.

8. The Stores Account and Profit and Loss Account of the Government Dockyard, Narayanganj, for the year are appended.

Stores Account of the Government Dockyard, Narayanganj, for the year 1953-54

	Rs.	Rs.
(1) Opening Balance on 1st April, 1953	..	11,03,346
(2) Receipts during the year—		
(*a*) Local Purchase	4,79,071	..
(*b*) From Overseas	..	
(*c*) From other sources	..	
		4,79,071
(3) Appreciation due to elimination of fraction of pies in the rates, amounts, etc.		163
Total ..		15,82,580
Deduct—		
(1) Stores utilised on production	5,17,023	
(2) Stores sold	62,253	
(3) Stores written off	..	
		5,79,276
(4) *Closing balance of stores on 31st March, 1954 analysed below to exhibit the main categories :	..	
(*i*) Engine and spare parts	1,01,443	
(*ii*) Tools	21,283	
(*iii*) Hardware	2,07,104	
(*iv*) Metals	24,108	
(*v*) Canvas	33,759	
(*vi*) M. S. Angles and Plates	97,333	
(*vii*) Bolts, Nuts, Rivets, etc.	51,992	
(*viii*) Timber	86,625	
(*ix*) Steam coal	1,09,200	
(*x*) Absestos goods	22,172	
(*xi*) Beltings	9,387	
(*xii*) Paints and oils	50,651	
(*xiii*) Electric goods	62,639	
(*xiv*) Crockeries	504	
(*xv*) Ropes and Chains	75,274	
(*xvi*) Miscellaneous	49,830	
		10,03,304
Total ..		15,82,580

**Note*:—The figures show the value of stores at the issue rates, which include an addition of 5 per cent. on the actual cost price to cover freight and other incidental charges of stores, etc.

Certified that the figures represent substantially a true account of affairs and that they agree with the figures appearing in the Departmental Registers.

Narayanganj; M. RAHMAN, H. A. VAZIR,

The 27th March, 1957. *Accountant.* *Marine Superintendent and Engineer Superintendent, Government Dockyard, Narayanganj.*

AUDIT CERTIFICATE.

The Stores Account of the Government Dockyard, Narayanganj, for the year 1953-54 was locally test-audited with reference to the records available in the local office. It is certified, subject to the following audit comments, that the account is correct to the best of my information and in consideration of the explanations given to me.

Dacca, K. A. MAMUN,

The 13th June, 1957. *Examiner, Outside Audit Department, East Pakistan, Dacca.*

AUDIT COMMENTS.

The stores as on 31st March, 1954 were not physically verified and as such it could not be ascertained if the book balance represented the actual stock. No satisfactory explanation could be offered for the non-verification of stores.

2. One stock Ledger could not be made available to Audit on the ground that the same was eaten up by white ants.

3. The stock Ledgers contained alterations without any attestation by competent authority.

Profit and Loss Account of the Government Dockyard, Narayanganj, for the year 1953-54.

Debits.	Rs.	*Credits.*	Rs.
I. Direct Charges.—			
(1) Materials issued to Jobs ..	3,39,482	(1) Recoveries for works and credit for departmental works.	13,92,783
(2) Direct Labour	3,54,479	(2) Issue rates on materials issued at 5 per cent.	17,324
(3) Chargeable Expenses ..	16,379		
(4) Materials supplied to Departments ..	61,095	(3) Docking and electric welding charges realised and credited for departmental works.	45,725
II. Overhead Charges—			
(5) Pay of Marine Superintendent and Engineer Superintendent.	15,421	(4) Value of stores supplied (including 5 per cent. issue rates and 20 per cent. overhead charges).	83,173
(6) Pay of Establishment ..	60,178		
(7) Travelling and other allowances.	27,044	(5) Miscellaneous Receipts (Sale proceeds of old stores, fees for supply of Tender lists, electrical charges realised and appreciation in stores etc.)	34,841
(8) Stores for running and repairs of Launches, Workshop and Electric Plant, etc.	1,66,014		
(9) Other Contingent charges, office expenses and miscellaneous.	1,57,340		
(10) Interest on Capital expenditure	64,186		
(11) Depreciation on Buildings, Machinery, etc.	4,648		
(12) Repairs to Buildings, by PW.D. including electrical charges.	2,938		
(13) Stationery and Forms ..	4,751		
(14) Pensionery charges ..	6,658		
(15) Stores written off ..	..		
(16) Audit charges	18,146		
III. Profit	2,75,087		
Total ..	15,73,846	Total ..	15,73,846

Narayanganj,
The 27th March, 1957.

M. RAHMAN,
Accountant.

H. A. VAZIR,
Marine Superintendent and
Engineer Superintendent,
Government Dockyard, Narayanganj.

AUDIT CERTIFICATE.

The Profit and Loss Account of the Government Dockyard, Narayanganj for the year 1953-54 was test-audited with reference to local records. It is certified that the account is correct according to the best of my information and in consideration of the explanations given to me.

K. A. MAMUN,
Examiner,
Outside Audit Department,
East Pakistan, Dacca.

Dacca,
The 13th June, 1957.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".			
A.—Grants-in-aid and Donations to Scientific Societies and Institutions.	6,650	6,650	..
For rounding	350	..	—350
Total Grant No 18-Scientific Departments ..	7,000	6,650	—350

REVIEW.

There is a saving of 5·0 per cent. of the grant as in the previous year.

See also the Audit Report.

Major Head and Sub-head. 1		Final Grant or Appropriation 2	Actual Expenditure. 3	Excess+ Saving–. 4
		Rs.	Rs.	Rs.
Major Head "37.—Education".				
University.				
A.—Grants to Universities—				
Charged—				
O.	*5,50,000*	*9,95,000*	*10,00,000*	*+5,000*
S.	*4,45,000*			

Col. 1.—Due to post-budget decision for enhancement of grants to Dacca University and for their classification as 'charged'.

Voted—				
O.	10,00,000	6,11,839	5,93,238	–18,601
R.	–3,88,161			

Cols. 1 and 4. *See* paragraph 6 of the review.

B.—Government Arts Colleges—				
B. 1.—Arts Colleges for Men.				
B. 1(1).—Pay of Officers—				
O.	8,75,000	9,05,600	9,04,741	–859
R.	30,600			
B.1(2).—Pay of Establishment—				
O.	96,000	97,500	96,103	–1,397
R.	1,500			
B. 1(3).—Allowances, honoraria, etc.—				
O.	2,17,300	2,28,320	2,27,717	–603
R.	11,020			
B. 1(4).—Contract Contingencies—				
O.	58,500	62,810	62,288	–522
R.	4,310			
B. 1(5).—Other Contingencies—				
O.	1,14,000	1,04,885	1,03,241	–1,644
R.	–9,115			

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—**Education**"—*contd.*				
B.—Government Arts Colleges—*concld.*				
B. 2.—Arts Colleges for Women—				
B. 2(1).—Pay of Officers—				
O.	87,000	90,470	90,674	+204
R.	3,470			
B. 2(2).—Pay of Establishment— ..				
O.	8,000	9,750	9,567	−183
R.	1,750			

Col. 1.—Due to appointment of persons with higher pay.

B. 2(3).—Allowances, honoraria, etc.—				
O.	17,600	20,836	20,327	—509
R.	3,236			

Col. 1.—Due to increase in the amount of dearness allowance paid due to the filling up of certain vacant posts (Rs. 3,000) and on account of house rent allowance of the Principal of the Girls College (Rs. 236).

B. 2(4).—Contract Contingencies—				
O.	17,000	16,614	15,954	—660
R.	—386			
B. 2(5).—Other Contingencies—				
O.	40,500	58,200	58,303	+103
R.	17,700			

Col. 1.—Due to post-budget sanction for more expenditure on the conveyance of students of the Eden Girls College.

C.—Grants to non-Government Arts Colleges—				
C. 1.—Arts Colleges for Men		6,54,800	6,56,099	+1,299
C. 2.—Arts Colleges for Women—				
O.	25,000	19,700	18,535	—1,165
R.	—5,300			

Col. 1.—Due to lesser demand for grants. Col. 4.—Non-drawal of the grant by one college due to non-receipt of Government order in time. The saving could not be regularised for want of timely information from the local officers.

D.—Government Professional Colleges—				
O.	1,64,200	1,92,090	1,88,492	—3,598
R.	27,890			

Col. 1.—Due to filling up of some vacant posts (Rs.12,880), greater demand for stipends on account of increase in the number of students (Rs.10,140), increased demands for T. A. on transfer (Rs.2,870) and appointment of personnel drawing higher pay (Rs.2,000).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
Secondary.				
E.—Government Secondary Schools—				
E. 1.—Secondary Schools for Boys—				
E. 1.(1).—Pay of Officers—				
Charged—				
O.	*38,000*			
R.	*800*	*38,800*	*39,148*	+348
Voted—				
O.	10,00,000			
R.	30,000	10,30,000	10,32,602	+2,602
E. 1(2).—Pay of Establishment—				
Charged—				
O.	*2,830*			
R.	*–800*	*2,030*	*1,845*	–185
Voted		65,500	65,516	+16
E. 1(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*13,600*			
R.	*385*	*13,985*	*13,689*	–296
Voted—				
O.	3,22,800			
R.	8,200	3,31,000	3,30,158	–842
E. 1(4).—Contract Contingencies—				
Charged—				
O.	*2,600*			
R.	*–260*	*2,340*	*2,274*	–66
Voted—				
O.	1,03,000			
R.	5,000	1,08,000	1,07,898	–102

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—**Education**"—*contd.*				
E.—Government Secondary Schools—*concld.*				
E. 1.—Secondary Schools for Boys—*concld.*				
E. 1(5).—Other Contingencies—				
Charged		*4,970*	*4,648*	*—322*
Voted—				
O.	45,000	47,250	49,794	+2,544
R.	2,250			

Col. 4.—Larger payments on account of Municipal rates and taxes due to increase in the rates. *See* also paragraph 5 of the Review.

E. 2.—Secondary Schools for Girls—				
E. 2(1).—Pay of Officers—				
O.	2,30,000	2,40,000	2,28,861	—11,139
R.	10,000			

Col. 4.—Non-drawal of pay by some officers due to non-receipt of sanctions for their temporary posts in time. The saving could not be regularised for want of timely information from the local officers.

E. 2 (2).—Pay of Establishment—				
O.	20,000	21,000	20,655	—345
R.	1,000			
E.2(3).—Allowances, honoraria, etc.—				
O.	65,600	78,050	76,674	—1,376
R.	12,450			

Col. 1.—Larger demand than anticipated for Dearness Allowance due to the filling up of some vacant posts (Rs.11,600) and Travelling Allowances on transfer (Rs.850).

E. 2(4).—Contract Contingencies—				
O.	58,000	70,520	70,173	—347
R.	12,520			

Col. 1.—Due to repairs and reconstruction of sheds for the Quamrunnessa Girls H. E. School (Rs.8,203), supply of furniture to the Bangla Bazar Girls' H. E. School (Rs.3,600) and supply of wood and C. I. Sheets to the Faridpur Government Girls School (Rs.717).

E. 2(5).—Other Contingencies—				
O.	1,25,000	2,05,935	2,05,011	—924
R.	80,935			

Col. 1.—Due to post-budget sanction for more expenditure on the conveyance of the student of the Girls' High Schools (Rs.77,700) and for payment of rents, rates and taxes (Rs.3,235).

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
F.—Direct Grants to non-Government Secondary Schools—				
F. 1.—Secondary Schools for Boys—				
Charged		*19,100*	*18,991*	*–109*
Voted—				
O.	27,52,000	27,45,650	27,38,352	–7,298
R.	–6,350			
F. 2.—Secondary Schools for Girls—				
O.	4,48,000	4,54,650	4,50,665	–3,985
R.	6,650			
Primary—				
G.—Government Primary Schools—				
O.	1,490	1,765	1,503	–262
R.	275			
H.—Direct Grants to non-Government Primary Schools—				
Charged		*39,090*	*38,962*	*–128*
Voted—				
O.	4,27,000	5,02,000	4,59,430	–42,570
R.	75,000			

Col. 1.—Larger direct grants to girls Primary Schools due to the introduction of Free and Com-pulsory Primary Education Scheme in the province. Col. 4.—Due to non-drawal of grants by one institutions during the year for non-receipt of orders in time. *See* also paragraph 6 of the Review.

I.—Grants to Local Bodies for Primary Education—				
O.	55,18,000	41,54,559	39,63,458	–1,91,101
R.	–13,63,441			

Cols. 1 and 4.—Due to non-sanction by the Government of the additional grants to District School Boards. The saving could not be regularised due to non-acceptance, within the financial year, of a proposed surrender of Rs.1,50,000.

Major Head and Sub-head.		Final Grant or Appropriation	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—**Education**"—*contd.*				
Special.				
J.—Government Special Schools—				
J. 1.—Special Schools and Training Schools for Masters—				
J. 1(1).—Pay of Officers—				
O.	3,49,870	3,44,500	3,41,372	—3,128
R.	—5,370			
J. 1(2).—Pay of Establishment—				
Charged		*1,250*	*1,250*	..
Voted—				
O.	2,03,730	1,95,960	1,93,781	—2,179
R.	—7,770			
J. 1(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*400*	*625*	*353*	*—272*
R.	*225*			

Col. 4.—Due to non-drawal of compensatory allowance by one officer due to non-receipt of sanction in time.

Voted—				
O.	1,64,500	1,58,954	1,56,913	—2,041
R.	—5,546			
J. 1(4).—Contract Contingencies—				
O.	41,130	40,410	41,495	+1,085
R.	—720			

Col. 4.—Due to increase in the number of menials. The grant could not be regularised due to non-receipt of information from the local officers till the close of the year.

J. 1(5).—Other Contingencies—				
Charged		*2,850*	*3,465*	*+615*

Col. 4.—Due to sanction of more stipends than anticipated.

Voted—				
O.	4,08,700	3,90,736	3,88,073	—2,663
R.	—17,964			
J. 1(6). *Add*—Establishment charges payable to other Governments.		22,300	..	—22,300

Col. 4.—Due to non-receipt of debit on account of contribution to the Government of Bihar for the maintenance of youthful offenders of this Province in the Hazaribagh Reformatory School till the close of the year. *See* also paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
K.—Direct Grants to non-Government Special Schools—				
K. 1.—Special Schools for Boys and Masters—				
O.	12,04,400	11,93,100	11,86,393	–6,707
R.	–11,300			
K. 2.—Special Schools for Girls and Mistresses ..		26,000	26,138	+138
General.				
L.—Direction—				
O	2,37,440	2,39,680	2,38,644	–1,036
R.	2,240			
M.—Inspection—				
M. 1.—Men's Branch—				
M. 1(1).—Pay of Officers—				
Charged		*9,600*	*9,463*	*–137*
Voted—				
O.	6,54,000	6,50,000	6,53,946	+3,946
R.	–4,000			
M. 1(2).—Pay of Establishment—				
Charged		*2,165*	*2,031*	*–134*
Voted—				
O.	1,70,000	1,73,000	1,72,571	–429
R.	3,000			
M. 1(3).—Allowances, honoraria, etc.—				
Charged		*7,750*	*7,183*	*–567*
Voted—				
O.	3,82,000	3,95,000	3,94,623	–377
R.	13,000			
M. 1(4).—Contract Contingencies—				
Charged		*400*	*396*	*–4*
Voted—				
O.	40,500	48,400	47,919	–481
R.	7,900			

Col. 1.—Due to increase in the rates of pay and allowances of menials (Rs.6,000), shifting of the Office of the Inspector of Schools, Dacca range (Rs.1,000) and higher cost of stationeries (Rs.900).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
M.—Inspection—*concld.*				
M. 1.—Men's Branch—*concld.*				
M. 1(5).—Other Contingencies—				
Charged		*65*	*57*	*—8*
Voted—				
O.	16,800	20,580	19,982	—598
R.	3,780			

Col. 1.—Due to more payment of rent, rates and taxes (Rs.3,000) and larger advertisement charges (Rs.780).

M. 2.—Women's Branch—				
M. 2(1).—Pay of Officers—				
O.	35,000	34,650	34,561	—89
R.	—350			
M. 2(2).—Pay of Establishment—				
O.	24,800	23,200	22,877	—323
R.	—1,600			
M. 2(3).—Allowances, honoraria, etc.—				
O.	27,400	27,200	28,017	+817
R.	—200			

Col. 4.—Due to more claims for dearness allowance than anticipated.

M. 2(4).—Contract Contingencies—				
O.	11,400	13,200	13,132	—68
R.	1,800			

Col. 1.—Due to increase in the rates of pay and allowances of menials (Rs.1,000) and higher cost of stationeries (Rs.800).

M. 2(5).—Other Contingencies—				
O.	3,500	3,800	3,613	—187
R.	300			
N.—Scholarships—				
Charged		*3,130*	*2,985*	*—145*
Voted		3,25,000	3,25,523	+523

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
O.—Miscellaneous—				
O. 2.—Advancement of Education of members of Scheduled Castes—				
O. 2(2).—Expenditure for the advancement of Scheduled Castes Education.		4,00,000	3,93,362	–6,638
O.3.—Advancement of Muslim Education—				
O.3(2).—Expenditure for the advancement of Muslim Education—				
O.	6,42,500	6,04,000	5,98,295	–5,705
R.	—38,500			
O. 4.—Advancement of Buddhist Education—				
O.4(2).—Expenditure for the advancement of Buddhist Education		10,000	6,589	–3,411

Col.4.—Due to non-drawal of stipends by some institutions due to non-receipt of orders in time. The saving could not be regularised for want of timely information from the local officers.

O. 5.—Charges of the Youth Welfare Works—				
O. 5(1).—Youth Welfare Works under the Physical Director—				
Charged		*600*	*600*	..
Voted—				
O.	2,19,900	2,12,080	2,14,664	+2,584
R.	—7,820			

Col. 4.—Drawal of arrears of pay by some District Organisors of Physical Education due to refixation of pay in the prescribed scales. The excess could not be regularised due to non-receipt of information from the local officers in time.

O. 5(2).—Youth Welfare Works under the Physical Directress—				
O.	19,000	..	..	..
R.	—19,000			

Col. 1.—Due to the post of Phyisical Directress having remained vacant.

O. 6.—Expenses of the Provincial Text Book Committee—				
O.	28,000	20,870	20,818	–52
R.	—7,130			

Col. 1.—Mainly lesser remuneration to reviewers due to the review of fewer number of books

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
0.—Miscellaneous—*concld.*				
0. 7.—Other Charges—				
0. 7(1).—Examination Charges—				
Charged—				
O.	*600*			
R.	*—350*	*250*	*220*	*—30*
Voted—				
O.	70,000			
R.	27,000	97,000	96,169	—831

Col. 1.—Mainly larger expenditure on paper, etc., due to increase in the number of Examinees.

0. 7(2).—East Bengal Secondary Education Board		6,91,000	6,67,842	—23,158

Col. 4.—*See* paragraph 7 of the Review.

0. 7(3).—Grants-in-aid, Contributions, etc.—				
O.	97,500			
R.	—2,000	95,500	1,02,242	+6,742

Col. 4.—Due to drawal of more maintenance grants by some Hostels. The excess could not be regularised due to non-receipt of information from the drawing officers in time.

0. 7(4).—Other Items		20,000	20,804	+804

Col. 4.—Due to drawal of travelling allowances by some non-official members. This was not known to the Controlling officer till the close of the year and could not, therefore, be regularised.

0. 7(6).—Grants for Encouragement of Literature		3,000	2,900	—100
0. 7(7).—Contingencies—				
Charged		..	*500*	*+500*

Col. 4.—Due to expenditure on Special Education Board in the Chittagong Hill Tracts. The excess which was due to mistake in totalling could not be detected in time and regularised.

Voted—				
O.	19,000			
R.	—11,500	7,500	6,5[illegible]5	—935

Cols. 1 and 4.—Mainly due to suspension of the female teachers house to house visitation scheme as a measure of economy. The saving could not be regularised for want of timely information from the subordinate officers.

0. 7(8).—Training of Candidates for various Examinations for higher services		29,400	..	—29,400

Col. 4.—*See* paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education—*concld.*				
S.—Charges in England—				
O.	67,925	91,280	71,956	−19,324
R.	23,355			
Cols. 1 and 4.—*See* paragraph. 7 of the Review.				
For rounding		15	..	−15
Surrenders or withdrawals within grant or appropriation—				
R.	14,85,392	14,85,392	..	−14,85,392
Totals—Grant No. 19—Charges on account of Education.—				
Charged		*11,44,000*	*11,48,060*	*+4,060*
Voted		2,12,22,000	1,93,37,808	−18,84,192

REVIEW.

The original appropriation of Rs.6,99,000 was augmented by a supple-mentary appropriation of Rs.4,45,000 sanctioned on the 18th March, 1954 due to enhancement of grant to the University under *sub-head A* (*Charged*).

2. In the charged section the excess of Rs.4,060 works out to 0·4 per cent of the appropriation as compared with 0·7 per cent. in the preceding year.

3. In the voted section the saving of Rs. 18,84,192 works out to 8·4 per cent. of the grant as compared with 3·6 per cent. in the preceding year. Out of the saving a sum of Rs. 14,85,392 was surrendered reducing the saving to 2·0 per cent. of the modified grant as compared with 0·9 per cent. in the preceding year.

4. *Sub-heads J.1(4), O.5(1)* (*Voted*) *and 0.7(3)* are instances of injudicious re-appropriations.

5. In view of the ultimate savings the reappropriations under the *sub-heads E 2(1), J. 1(3)* (*Charged*) *and S* proved wholly or partly unnecessary.

6. *Sub-heads A* (*Voted*), *C. 2, E. 2(1), H* (*Voted*), *I, J. 1(6), 0,4(2), 0.7(2), O.7(8) and S* present instances of omission to surrender savings and *sub-head E. 1(5)* (*Voted*) furnishes an instance of omission to obtain additional funds to cover the anticipated excesses. Reasons for non-regularisation of the savings and the excesses have not been made available to audit and could not, therefore, be furnished.

7. The Controlling Officer has neither accepted the figures under *sub-heads 0.7(2), 0.7(8) and S* nor furnished the explanations for modification for varia-tions there under. The figures under A (Charged and Voted) have, however, been accepted but the explanations for modification and variation have not been made available.

8. The Stores Account of the Ahsanullah Engineering College Dacca for the year is appended.

Stores Account of the Ahsanullah Engineering College, Dacca for the year 1953-34.

Particulars. 1	Timber. 2	Iron. 3	Paints. 4	Fuel. 5	Miscellaneous 6	Tools. 7	Total. 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	4,053	49,243	1,824	8,814	1,82,085	1,87,857	4,33,876
Receipts— —							
(*a*) By Local purchase	19,206	5,597	224	..	37,777	16,425	79,229
(*b*) From other Government Departments ..	..	7,760	..	2,166	9,408	32	19,366
(*c*) From Overseas	..	..	..	..	..	..	..
(*d*) From Other Sources	..	..	..	..	..	..	..
(*e*) Surplus Stores found as a result of stock verification.	4,329	..	17,254	2,353	14,176	..	38,112
Total Receipts during the year ..	23,535	13,357	17,478	4,519	61,361	16,457	1,36,707
Grand Total	27,588	62,600	19,302	13,333	2,43,446	2,04,314	5,70,583
Issues—							
(*a*) Issues for different works, etc. ..	17,525	15,489	536	6,039	50,800	..	90,389
(*b*) Depreciation written off	..	..	..	..	..	..	..
(*c*) Losses and shortages found as a result of stock verification (written off).	..	17,638	..	..	..	*520	18,158
Total Issues	17,525	33,127	536	6,039	50,800	520	1,08,547
Closing balance	10,063	29,473	18,766	7,294	1,92,646	2,03,794	4,62,036

*Represents the value of tools lost by students while working in the Workshop, which will be recovered from them and deposited to Government Treasury in due course.

Certified that the figures represent a fair account of affairs and they agree with the figures recorded in the Departmental Registers. Excepting small tools, all other articles have been physically verified.

A. B. SALAM,
Store-Keeper.

A. M. AHMED,
Professor,
Mechanical Engineering.

MUFTI ALAUDDIN AHMED,
Accountant,

M. A. RASHID,
Principal.
Ahsanullah Engineering College, Dacca.

Dacca,
The 21st January, 1956.

AUDIT CERTIFICATE.

The Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1953-54, was locally test-audited with reference to the records available in the Local Office. Subject to the following audit comment, it is certified that the account is correct to the best of my information and in consideration of the explanations given to me.

MAZHAR HUSAIN,

Dacca,
The 21st January, 1956.

Examiner,
Local and Outside Audit,
East Bengal.

AUDIT COMMENT,

Stock of small tools was not physically verified during the year 1953-54.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical".				
A.—Medical Establishment—				
A. 1.—Pay of Officers—				
Charged—				
O.	*3,800*	*4,500*	*6,417*	*+1,917*
S.	*700*			

Col. 4.—Mainly due to drawal of increased pay in the prescribed scale towards the close of the financial year. The excess could not be regularised due to non-acceptance by the Finance Department of the additional grant sanctioned by the Administrative Department.

Voted		2,02,500	2,27,734	+25,234

Col. 4.—*See* *Charged*—Col. 4.

A. 2.—Pay of Establishment—				
Charged—				
O.	*3,500*	*4,700*	*4,212*	*—488*
S.	*1,200*			

Col. 1.—Due to appointment of staff in the Rangamati Sadar Hospital.

Voted—				
O.	1,95,200	2,00,386	1,98,459	—1,927
R.	5,186			
A. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*3,300*	*3,800*	*4,068*	*+268*
S.	*500*			
Voted—				
O.	1,20,020	1,22,388	1,23,886	+1,498
R.	2,368			

Col. 4.—Due to drawal of dearness allowance at higher rates on higher pay. *See* also sub-head A.1.—*Charged*—Col. 4.

A.4.—Contract Contingencies—				
Charged—				
O.	*500*	*1,400*	*1,384*	*—16*
S.	*900*			

Col. 1.—Due to appointment of a night guard in the Rangamati Sadar Hospital.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
A.—Medical Establishment—*concld.*				
A. 4.—Contract contingencies—*concld.*				
Voted—				
O.	15,300	17,093	18,023	+930
R.	1,793			
Col. 4.—Due to meeting essential and obligatory charges. The execss could not be regularised due to non-acceptance of the additional grant sanctioned by the Administrative Department.				
A. 5.—Other Contingencies—				
Charged		*150*	*57*	−93
Voted—				
O.	10,890	11,083	17,465	+6,382
R.	193			
Col. 4.—Due to installation of new telephones in local offices (Rs. 3,400) and unanticipated adjustment of telephone bills towards the close of the year (Rs. 2,982). The excess could not be regularised for want of requisite information from the local officers in time.				
B.—Hospitals and Dispensaries—				
B. 1.—Pay of Officers		17,000	21,103	+4,103
Col. 4.—*See* sub-head A. 1.—*Charged*—Col. 4.				
B.2.—Pay of Establishment—				
Charged		*28,000*	*30,081*	+2,081
Col. 4 .—*See* sub-head A.1.—*Charged*—Col. 4.				
Voted—		1,78,000	1,67,657	−10,343
Col. 4.—Due to non-drawal of increased pay for want of fixation of pay. The saving could not be surrendered due to omission.				
B. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*12,450*	*12,650*	*14,379*	+1,729
S.	*200*			
Col. 4.—*See* sub-head A. 3.—Voted—Col. 4.				
Voted—				
O.	1,14,100	1,15,046	1,26,257	+11,211
R.	946			
Col. 4.—*See* sub-head A. 3.—Voted—Col. 4.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess +. Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
B.—Hospitals and Dispensaries—*concld.*				
B. 4.—Contract Contingencies—				
Charged		*6,150*	*8,033*	*+1,883*
Col. 4—*See* sub-head A. 3.—Voted—Col. 4.				
Voted—				
O.	63,000	83,200	70,976	—12,224
R.	20,200			

Col. 1.—Due to pay of Contingent menials (Rs. 19,167) and payment of electric charges (Rs. 1,033). Col. 4.—Due to economy measures. The saving could not be surrendered due to non-receipt of reports from the local officers in time.

B. 5.—Other Contingencies—				
Charged—				
O.	*8,300*	*10,800*	*10,328*	*—472*
S.	*2,500*			

Col. 1.—Due to increase in the number of patients.

Voted—				
O.	2,93,960	3,72,814	3,22,869	—49,945
R.	78,854			

Col. 1.—Mainly due to purchase of medical stores. Col. 4.—Due to non-receipt of the supply of medical stores. The saving could not be surrendered as the supply of stores was expected within the financial year.

B. 6.—Grants-in-aid, Contributions, etc.—				
Charged		*7,900*	*7,900*	..
Voted—				
O.	29,000	5,028	5,028	..
R.	—23,972			

Col. 1.—Due to non-payment of grant to certain Khasmahal Dispensaries.

C.—Grants for Medical purposes—				
Charged—				
O.	500	..	..	..
R.	—500			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
C.—Grants for Medical purposes—*concld.*				
Voted—				
O.	2,06,500	2,00,720	2,01,000	+280
R.	—5,780			
D.—Medical Colleges and Schools—				
D. 1.—Pay of Officers		1,57,500	1,97,283	+39,783

Col. 4.—Mainly due to drawal of pay by the officers of the Rajshahi Medical School. The excess could not be regularised due to non-receipt of sanction for additional grants from the Government.

D. 2.—Pay of Establishment		1,22,000	1,07,570	—14,430

Col. 4.—*See* sub-head B. 2—Voted—Col. 4.

D. 3.—Allowances, honoraria, etc.—				
O.	97,200	97,389	1,09,559	+12,170
R.	189			

Col. 4.—*See* sub-head D. I.—Col. 4.

D. 4.—Contract Contingencies		26,550	22,771	—3,779

Col. 4.—*See* sub-head B. 4—Voted—Col. 4.

D. 5.—Other Contingencies—				
O.	50,400	59,511	78,033	+18,522
R.	9,111			

Col. 1.—Due to payment of rent, rates and taxes (Rs. 6,777), other Contingent charges (Rs. 1,71!) and Scholarships (Rs. 623). Col. 4.—Due to payment of rent, rates, taxes, etc. (Rs. 11,022) and of scholarships to the students of Medical School at Rajshahi (Rs. 7,500). The excess could not be regularised due to non-receipt of sanction for additional grants from the Government.

D. 6.— Grants-in-aid, Contributions, etc.—				
O.	11,000	22,000	9,000	—13,000
R.	11,000			

Col. 1.—Due to recoupment of the cut imposed by Government in the original budget provision (Rs.9,000) and provincialisation of Rajshahi Medical School (Rs.2,000). Col. 4.—Due to Contailment of expenditure as a measure of economy (Rs.11,000) and non-drawal of grant by Rajshahi Medical School due to late sanction by Government (Rs.2,000). It has been explained that the saving could not be anticipated and regularised.

E.—Mental Hospital—				
E. 6.—Establishment charges payable to other Governments, Departments, etc.—				
O.	1,21,000	1,09,231	1,09,030	—201
R.	—11,769			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—**Medical**"—*contd.*				
F.—Chemical Examiner—				
O.	40,150	44,500	52,574	+8,074
R.	4,350			

Col. 4.—Mainly drawal of increased pay in the prescribed scales by the officers towards the close of the year. *See* also sub-head A. 1.—*Charged*—Col. 4 .

I.—Provincialisation of Sadar and Sub-divisional Hospitals—			
I. 1.—Pay of Officers	1,30,000	1,38,046	+8,046

Col. 4.—*See* sub-head A. 1.—*Charged*—Col. 4.

I. 2.—Pay of Establishment	8,75,000	8,55,484	—19,516

Col. 4.—Due to adjustment of the pay of class IV employees under sub-head I. 4.—Contract Contingencies. The Saving could not be surrendered due to omission.

I. 3.—Allowances, honoraria, etc.—				
O.	4,40,000	3,92,000	5,95,281	+2,03,281
R.	—48,000			

Col. 4.—Due to drawal of increased allowances by the Staff towards the close of the year. *See* also sub-head A. 1.—*Charged*—Col. 4.

I. 4.—Contract Contingencies	1,80,000	2,11,902	+31,902

Col. 4.—Due to adjustment of pay and allowances of the class IV employees under this head. *See* also sub-head A. 1.—*Charged*—Col. 4.

I. 5.—Other Contingencies	13,84,200	12,83,926	—1,00,274

Col. 4.—*See* sub-head B. 5.—Voted—Col. 4.

K.—Miscellaneous—				
O.	30,000	24,000	23,984	—16
R.	—6,000			

Col. 1.—Due to economy measures.

L.—Charges in England—				
O.	4,63,850	66,180	1,295	—64,885
R.	—3,97,670			

Col. 1.—Due to non-purchase of medical stores from the United Kingdom through the High Commissioner. Col. 4.—Due to non-purchase of the special items of medical stores by the Director-General of Supply and Development. The saving could not be surrendered due to omission.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*concld.*				
For rounding—				
Charged		*450*	..	–450
Voted		—320	..	+320
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*500*	*500*	..	–500
Voted—				
R.	3,59,001	3,59,001	..	–3,59,001
Totals—Grant No. 20.—Medical—				
Charged		*81,000*	*86,859*	+5,859
Voted.		55,74,000	52,96,195	–2,77,805

REVIEW.

The original appropriation of Rs. 75,000 was augmented by a supplementary appropriation of Rs. 6,000 sanctioned on the 18th March, 1954 to meet increased expenditure under *sub-heads A. 1, A. 2, A. 3, A. 4, B. 3 and B. 5.*

2. In the charged section the excess of Rs.5,859 works out to 7·2 per cent. of the Appropriation as compared with 20·7 per cent. in the previous year. A sum of Rs. 500 was surrendered increasing the final excess to 7·9 per cent. of the modified appropriation.

3. In the voted section the saving of Rs. 2,77,805 works out to 5·0 per cent. of the grant as compared with 6·3 per cent. in the preceding year. Out of the saving a sum of Rs. 3,59,001 was surrendered converting the saving into an excess of 1·6 per cent. of the modified grant as against an excess of 0·5 per cent. in the previous year.

4. *Sub-heads A. 1* **(***Charged and Voted***)**, *A. 5* (*Voted*), *B.1, B. 2* (*Charged*), *B. 3* (*Voted*), ***B.4*** **(***Charged***)**, *D. 1, D.3, D. 5, F, I. 1, I. 3 and I. 4* present instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads B. 2* (*Voted*), *B. 4* (*Voted*), *B. 5* (*Voted*), *D. 2, D. 6, G, I. 2 and I. 5* are cases of omission to surrender the anticipated savings.

6. In view of the ultimate excess, the re-appropriation under *sub-head I. 3* proved wholly injudicious.

7. In view of the ultimate savings, the re-appropriations under *sub-heads B. 4* (*Voted*), *B. 5* (*Voted*) *and D. 6* proved partly or wholly unnecessary.

8. The Consolidated Stores Account of the Principal State Hospitals in East Bengal for the year is appended.

9. The Stores Account of the Central Medical Store, Tejgaon for the year is also appended.

Consolidated Stores Account of the Principal State Hospitals in East Bengal for the year 1953-54.

Particulars.	Instruments and appliances.	Drugs, medicines and dressings.	Beddings and clothings.	Crockery.	Miscellaneous stores.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance on 1st April, 1953.	90,919	1,10,771	55,122	4,945	56,344
2. Receipts—					
(i) By Local purchase	9,657	16	1,556	289	44,550
(ii) From Government Departments. ..	1,22,106	4,35,942	79,700	1,364	12,093
(iii) Excesses in stock-taking ..	..	186	..	..	..
Total ..	2,22,682	5,46,915	1,36,378	6,598	1,12,987
3. Issues during the year.	1,48,467	4,32,557	74,438	3,301	64,935
4. Depreciation ..	453	..	..	64	1,130
5. Closing balance on 31st March, 1954.	73,762	1,14,358	61,940	3,233	46,922
Total ..	2,22,682	5,46,915	1,36,378	6,598	1,12,987

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The closing balance of stock was not in excess of requirements and the stock was verified by the Departmental Officers.

Dacca,
The 1st August, 1957.

K. ALI IMAM,
Assistant,
Office of the Surgeon-General with the Government of East Pakistan.

T. D. AHMAD,
Colonel,
Surgeon-General with the Government of East Pakistan.

AUDIT CERTIFICATE

The Stores Accounts of the Principal State Hospitals in East Bengal for 1953-54 were locally test-audited with reference to available local records under my supervision. I certify that, subject to the following audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

K. A. MAMUN,

Examiner,
Outside Audit Department.

Dacca,
The 15th August, 1957.

AUDIT COMMENTS

1. There were no notes in the Stores Ledgers of two Hospitals to indicate if the balances as on 31st March 1954 had been physically verified by the Superintendent or any other responsible officer. It cannot, therefore, be said with certainty that the book balances represented the actual stocks.

2. From the Store Ledger of one Hospital it appeared that some items of medicines and other miscellaneous articles had not been included in the Stores Accounts on the ground that their value could not be ascertained due to non-receipt of the price list.

3. The loss by way of depreciation of Military stores received after the cessation of war has not been written off under orders of competent authority. The stores were condemned as unserviceable and were, therefore, sold by auction.

STORES ACCOUNT OF THE CENTRAL MEDICAL STORE, TEJGAON, DACCA FOR THE YEAR 1953-54.

Stores Account of the Central Medica

Particulars.	Equipment, Instruments and Appliances.					
	Instruments and Appliances.	Glass goods and Rubber goods	X-Ray.	Non-Medical.	Beddings and Clothings.	Crockery.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. (a) Opening balance on 1st April, 1953.	7,66,199	1,97,242	1,13,989	1,61,344	9,44,013	5
(b) Appreciation due to stock verification and revaluation.	93,209	..	18	..	..	..
(c) Depreciation due to stock verification and revaluation.	..	—26,176	..	—7,759	--4,36,955	..
Total	8,59,408	1,71,066	1,14,007	1,53,585	5,07,058	5
Receipts—						
(a) Local purchase ..	2,50,508	1,54,445	88,987	91,304	3,51,785	..
(b) Purchase from or through other Governments, Departments and overseas.	68,590	5,387	640	596	10,977	..
(c) Transfers from stock-piling and crockery to other heads.	(+) 1,35,199	(+)8,983	(+)6,165	(+)59,333	(+) 1,07,139	—5
Total Receipts ..	4,54,297	1,68,815	95,792	1,51,233	4,69,901	—5
3. (a) Issues during the year ..	3,35,426	1,70,368	1,08,640	91,729	5,52,568	..
(b) Losses written-off, etc. during the year.	19,851	4,580	6,750	12,622	11,381	..
Total Issues ..	3,55,277	1,74,948	1,15,390	1,04,351	5,63,949	..
Closing balance on 31st March, 1954	9,58,428	1,64,933	94,409	2,00,467	4,13,010	..

1. Different Sub-heads have been opened under the heads (i) Equipment, Instruments
2. The heads (i) Beddings and clothings and (ii) Dressings have since been
3. As "Crockery" come under the category "non-medical stores" this
4. There was no transaction under the head 'stock-piling' after 1952-53 been transferred to relevant heads for early disposal of the stocks and

(A) The amount of depreciation, *viz.* Rs. 7,43,575 exhibited in column 16 under "Total"

Certified that the figures represent a substantially true state of affairs and that they agree with the and the stock was verified by departmental officers.

Dacca,
The 23rd September, 1957.

S. A. WAHED,
Accountant.

Store, Tejgaon, Dacca for the year 1953-54.

	Medicines and Drugs.							
Stock-piling.	Spirit and Liquor.	Pulv.	Injections.	Tablets.	Acids.	Chemical and Re-Agents.	Antimalaria Drugs.	Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,21,621	4,25,076	5,83,529	8,92,171	2,62,185	4,64,666	4,53,807	31,28,500	91,14,347
..	..	..	..	9,876	..	19,425	..	+1,22,528
..	—64,071	—23,296	—59,139	..	—126,179	..	..	(A) (—) 7,43,575
7,21,621	3,61,005	5,60,233	8,33,032	2,72,061	3,38,487	4,73,232	31,28,500	84,93,300
..	1,38,484	2,23,339	3,03,628	1,31,910	1,17,710	1,10,618	1,05,965	20,68,683
..	..	520	135	119	60,100	..	..	1,47,064
— 7,21,621	(+)36,916	(+)12,734	(+) 1,08,550	(+)36,539	(+) 2,01,913	(+)8,155	..	..
—721,621	1,75,400	2,36,593	4,12,313	1,68,568	3,79,723	1,18,773	1,05,965	22,15,742
..	1,65,972	1,76,916	6,05,632	1,63,171	3,07,594	62,675	4,75,007	32,15,698
..	23,351	55,452	84,869	21,640	34,455	61,609	4	3,36,564
..	1,89,323	2,32,368	6,90,501	1,84,811	3,42,049	1,24,284	4,75,011	35,52,262
..	3,47,082	5,64,458	5,54,844	2,55,818	3,76,161	4,67,721	27,59,454	71,56,785

and Appliances and (ii) Medicine and Drugs for convenience of office.

amalgamated under the nomenclature 'Beddings and Clothings'.

item has since been transferred to the sub-head. "Equipments, Instruments and Appliances".

This head was opened for emergency purposes. The stocks under this head have since convenience of office.

was mainly due to incorrect rates adopted in calculations last year due to oversight.

figures recorded in the departmental registers. The closing stock was not in excess of requirements

A. U. AHMED,
Assistant Surgeon-General,
Central Medical Stores, Dacca.

A. CHOUDHURY,
Surgeon-General with the Government
of East Pakistan.

AUDIT CERTIFICATE.

The Stores Account of the Central Medical Store, Tejgaon, Dacca, for 1953-54 was locally test-audited under my supervision with reference to the records available in the local office. I certify that, subject to the following audit comments, the account is correct to the best of my information and in consideration of the explanations given to me.

A. MALIK,
Examiner,
Outside Audit Department.

Dacca,
The 17th October, 1957.

AUDIT COMMENTS.

The book balance of stores worth Rs. 71,56,785 exhibited in the accounts as closing stock on 31st March, 1954 could not be supported by physical verification report. It was stated that some items of stock were physically verified by the departmental officers but the report was not available in the local office.

2. From the records it appeared that the book balances in the cases of certain categories of stores were much less, and in some other cases, much more than the quantity found in stock on physical verification. The shortages and excesses were, however, stated by the local authorities to have since been reconciled.

3. The heads of Accounts of the Stores Account have been further divided into sub-heads and the Accounts for this year were compiled by sub-heads. The heads "Beddings and Clothings" and "Dressings" appearing in the Accounts for 1952-53 have been amalgamated into one head *viz.* "Bedding and clothings". It was stated by the local authority that this arrangement was made for administrative facilities and had the approval of Government. But the orders of Government in this respect were not forthcoming.

4. All the stocks so long shown under the heads Crockery and Stock-piling have been transferred and shown under other heads in the Account. But orders of the competent authority regarding this transfer were not shown to Audit.

5. Losses to the extent of Rs.3,36,564 have been shown in the Stores Account as written off. But write off orders for the entire amount could not be shown to Audit.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "**39.—Public Health**".				
A.—Public Health Establishment —				
A. (a) —Director of Public Health —				
A(a) (1).—Pay of Officers—				
Charged		*2,800*	*2,746*	*—54*
Voted—				
O	1,04,000	1,06,000	1,12,916	+6,916
R	2,000			

Col. 4—Due to drawal of arrears of pay at the revised rates. *See* also paragraph 7 of the Review.

A(a) (2). Pay of Establishment—				
Charged		*36,000*	*33,916*	*—2,084*

Col. 4.—Non-drawal of arrears of pay at the revised rates, in some cases, due to non-fixation of pay. *See* also paragraph 7 of the Review.

Voted —				
O	1,55,000	1,45,000	1,50,712	+5,712
R	—10,000			

Col. 4.—*See* sub-head A (a) (1)—Voted—Col. 4.

A(a)(3).—Allowances, honoraria, etc.—				
Charged—				
O	*30,500*	*31,000*	*30,712*	*—288*
R	*500*			
Voted—				
O	1,02,700	92,000	81,648	—10,352
R	—10,700			

Col. 4.—Due to lesser number of tours (Rs.7,000) and vacant posts for non-availability of qualified candidates (Rs. 3,352). *See* also paragraph 7 of the Review.

A (a) (4).—Contract Contingencies—				
Charged		*3,750*	*2,343*	*—1,407*

Col. 4.—Due to economy measures. *See* also paragraph 7 of the Review.

Voted—				
O.	9,000	8,000	7,872	—128
R.	—1,000			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "39.—Public Health"—*contd.*				
A.—Public Health Establishment—*concld.*				
A. (a).—Director of Public Health—*concld.*				
A (a) (5).—Other Contingencies.—				
Charged—				
O.	*4,350*			
R.	*—800*	*3,550*	*880*	*—2,670*

Col. 4.—Due to non-receipt of the full quota of medical and surgical requisites within the year from the Central Medical Stores. *See* also paragraph 7 of the Review.

Voted		36,000	38,276	+2,276

Col. 4.—Due to the purchase of medical and surgical requisites (Rs.1,576) and typewriter machine (Rs.700). *See* also paragraph 7 of the Review.

A (b).—Chief Engineer, Public Health Department.—				
A(b) (1).—Pay of Officers—				
O.	86,000			
R.	—10,000	76,000	76,166	+166
A. (b) (2).—Pay of Establishments.—				
O.	90,000			
R.	700	90,700	1,05,924	+15,224

Col. 4.—Due to entertainment of additional staff (Rs.11,530) and payment of arrears of pay at the revised rates (Rs. 3,694). The excess could not be regularised due to non-receipt of the particulars from the Divisional offices in time.

A(b) (3).—Allowances, hanoraria, etc. ..		42,700	35,288	—7,412

Col. 4—Due to non-drawal of allowances, etc. by some staff. The saving was not surrendered due to non-receipt of timely information from the local officers.

A (b) (4).—Contingencies		8,100	10,189	+2,089

Co. 4.—Due to inadequate budget provision. The excess could not be regularised for want of timely information from the local officers.

B.—Grants for Public Health purposes—				
B. 3.—Grants-in-aid and Contributions towards the Pay of Health Officers and Sanitary Inspectors—				
O.	56,000			
R.	—16,000	40,000	30,053	—9,947

Col. 1.—Due to non-payment of grants to some local bodies and curtailment in the amounts of grants in other cases as a measure of economy. Col. 4.—Due to non-receipt of proposals for grants from certain local bodies till the close of the year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.

Major Head "39.—Public Health"—*contd.*

B.—Grants for Public Health purposes—*concld.*

B.4.—Other Schemes—

Charged—

O.	*700*	..	*720*	*+720*
R.	*—700*			

Col. 1.—Due to non-receipt of any proposal from the local bodies for expenditure under the Dai Traning Scheme. Col. 4.—Due to implementation of the Dai Training Scheme at the fag end of the year.

Voted—

O.	11,85,000	8,31,000	7,91,932	—39,068
R.	—3,54,000			

Col. 1.—Mainly due to non-functioning of the water borne unit and curtailment of normal expenditure in connection with Anti-T. B. Schemes (B. C. G.) (Rs.2,06,000), non-payment of grant to some local bodies for Rural Public Health units (Rs.45,000), non-receipt of the the full consignment from UNICEF in connection witn WHO/UNICEF Milk distribution Scheme and consequent curtailment of expenditure (Rs.40,000), non-payment of grants to local bodies (Rs.27,000), abolition of tho Health Visitors Training School (Rs.14,000), non-entertainment of certain proposals for the establishment of Maternity and Child Welfare Centres (Rs.10,000), smaller expenditure due to delays in the starting of the Sanitary Inspectors Training class (Rs. 6,000) and non-payment of grant to T. B. Association (Rs. 6,000). Col. 4.—Due to non-functioning of certain Schemes (Rs.20,000) and partial functioning of certain other schemes (Rs.19,068). The saving couid not be regularised due to non-receipt of information from local officers in time.

C.—Expenses in connection with Epidemic diseases—

Charged—

O.	*9,500*	*8,000*	*5,267*	*—2,733*
R.	*—1,500*			

Col. 1.—Due to non-functioning of the Kalazar Survey Scheme (Rs. 1,000) and economy measures (Rs. 500). Col. 4.—Due to non-purchase of antimalaria drugs (Rs. 2,313) and economy measures (Rs. 420). The saving was not surrendered as the entire amount was expected to be spent by the Local Officers before the close of the year.

Voted—

O.	14,75,000	15,02,900	11,28,333	—3,74,567
R.	27,900			

Col. 4.—Due to non-functioning of National Malaria Control Scheme in full (Rs. 1,27,348), non-payment of the cost of D. D. T. (Rs. 85,796), non-appointment of the epidemic staff (Rs. 50,275), non-supply of Paludrine by the Central Medical Stores (Rs. 43,981), non-sanction of grants to Municipalities (Rs. 30,000), non-maintenance of the Kalazar Centres (Rs. 22,572) and non-supply of antimalaria drugs by the Central Medical Stores (Rs. 14,595). The savings were not surrendered due to the fact that resumption of the schemes to the fullest extent was anticipated till the close of the year.

D.—Bactereological Laboratories—

O.	2,12,740	2,30,000	2,60,355	+30,355
R.	17,260			

Col. 4.—Mainly due to payment of arrears of customs duty on glass ampoules and tubes imported from abroad (Rs. 14,225), purchase of glass ampoules and tubes for the production of vaccine (Rs. 10,313), drawal of arrears of pay and allowances at the revised rates (Rs. 3,434) and larger expenditure on service postage stamps (Rs. 1,500). The excess could not be regularised due to non-receipt of supplementary grants from Government.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "39.—Public Health"—*contd.*				
E.—Pasteur Institute—				
O.	37,660	43,400	43,048	–352
R.	5,740			
Col. 1.—Mainly due to purchase of sheep and other materials for larger production of antirabic vaccine.				
F.—Works—				
O.	36,000	34,100	—1,60,640	—1,94,740
R.	—1,900			
Col. 4.—Due to transfer of debits in respect of work done in the previous years on behalf of the Public Works Deptt and exhibition of the same in the accounts in reduction of expenditure.				
G.—Charges in England		95	4,559	+4,464
Col. 4.—Due to purchase of stores. The excess could not be regularised due to omission.				
For rounding—				
Charged		*400*	..	–400
Voted		5	..	–5
Totals Major Head "39.—Public Health".—				
Charged		*85,500*	*76,584*	–8,916
Voted		32,86,000	27,16,631	–5,69,369
Major Head "70.—Capital Outlay on Improvement of Public Health".				
Dacca Sewerage Extention Scheme (Old Town)—				
R.	3,50,000	3,50,000	3,49,439	–561
Col. 1.—Due to post-budget decision for the implementation of the Sewerage Extension Scheme in the Old Dacca Town.				
Total Major Head "70.—Capital Outlay on Improvement of Public Health."—				
R.	3,50,000	3,50,000	3,49,439	–561
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*2,500*	*2,500*	..	–2,500
Totals Grant No. 21.—Public Health—				
Charged—		*88,000*	*76,584*	–11,416
Voted		36,36,000	30,66,070	–5,69,930

REVIEW.

In the charged section the saving of Rs. 11,416 works out to 13·0 per cent. of the appropriation as against the excess of 2·1 per cent. in the preceding year. A sum of Rs. 2,500 was surrendered reducing the final saving to 10·4 per cent. of the modified appropriation.

2. In the voted section the saving of Rs. 5,69,930 works out to 15·7 per cent. of the grant as against the excess of 22·0 per cent. in the previous year.

3. *Sub-heads A (a) (1) (Voted), A (a) (2) (Voted), A (a) (5) (Voted), A (b) (2), A (b) (4), B. 4 (Charged), D and G* are cases of omission to obtain additional funds to cover the anticipated excesses.

4. *Sub-heads A (a) (2) (Charged), A (a) (3) (Voted), A (a) (4) (Charged), A (a) (5) (Charged), A (b) (3), B. 3, B. 4 (Voted), C (Charged) and F* are casess of omission to surrender the anticipated savings.

5. *Sub-heads A (a) (2) (Voted) and B. 4 (Charged)* are instances of injudicious reappropriations causing excess over allotments.

6. *Sub-heads A (a) (3) (Voted) and C (Voted)* are cases of reappropriations obtained in excess of requirements.

7. Precise reasons for non-regularisation of the excesses under *A(a)(1) (Voted), A(a)(2) (Voted)* and *A (a)(5) (Voted)* and the savings under *A(a)(2) (Charged), A(a)(3) (Voted), A(a)(4) (Charged)* and *A(a)(5) (Charged)* within the year could not be furnished by the controlling officer. It has, however, been generally explained that the excesses and the savings could not be anticipated by him in time.

8. The details of the transactions under the Major Head "39.—Public Health—Works—Suspense" have been furnished in the Annexure.

ANNEXURE.

(*See* sub-head F.)

The transactions under each unit of "Suspense" during 1953-54 are exhibited below:—

Head of Account, etc.	Opening balance.	Debits.	Credits	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Purchases	—2,100	6,81,092	8,08,283	—1,29,291
Stock	1,11,291	..	..	1,11,291
Miscellaneous P. W. Advances	21,95,702	3,03,666	3,36,120	21,63,248
Total	23,04,893	9,84,758	11,44,403	21,45,248

The credit balance of Rs. 1,29,291 (Col.5) against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 1,11,291 (Col.5) againgt "Stock" represents the value of materials-in-hand with the Divisional officers.

The debit balance of Rs. 21,63,248 (Col.5) against "Miscellaneous P. W. Advances" represents mainly debits on account of cost of works done on behalf of other Public Works Divisions awaiting adjustments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A. Direction—			
O. .. .. 1,52,700 R. 13,555	1,66,255	1,74,289	+8,034
Col. 4.—Due to the drawal of pay of 4 Deputy Directors and their staff from this head instead of from "B.—Superintendence" consequent on the reorganisation of the Directorate. *See* also paragraph 5 of the Review.			
B.—Superintendence—			
B. 1.—Pay of Officers—			
O. .. .. 47,000 R. 35,600	82,600	79,332	—3,268
Col. 1.—Due to drawal of arrears of pay in the prescribed scales.			
B. 2.—Pay of Establishment—			
Charged—			
O. .. .. *53,000* *R.* *1,450*	*54,450*	*47,638*	*—6,812*
Col. 4.—Non-drawal of pay of some technical staff due to their not joining their appointments at the Chittagong Hill Tracts. *See* also paragraph 5 of the Review.			
Voted—			
O. .. .. 39,20,000 R. 3,46,800	42,66,800	42,68,393	+1,593
B. 3.—Allowances, honoraria, etc.—			
Charged—			
O. .. .. *35,300* *R.* .. .. *—1,400*	*33,900*	*31,241*	*—2,659*
Col. 4.—*See* sub-head B.2.—*Charged*—Col. 4.			
Voted—			
O. .. .. 24,60,000 R. 53,600	25,13,600	24,17,977	—95,623
Col. 4.—*See* paragraph 5 of the Review.			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
B.—Superintendence—*concld.*				
B. 4.—Contingencies—				
Charged—				
O.	*2,700*	*2,650*	*2,304*	*—346*
R.	*—50*			
Voted—				
O.	4,63,200	2,15,800	2,16,875	+1,075
R.	—2,47,400			

Col. 1.—Mainly due to economy measures on account of financial stringency.

C.—Subordinate and Expert staff—				
O.	2,99,600	3,08,200	3,09,980	+1,780
R.	8,600			
D.—Experimental Farms—				
D. 1.—Pay of Establishment—				
Charged—				
O.	*2,300*	*2,200*	*2,160*	*—40*
R.	*—100*			
Voted—				
O.	53,000	53,600	48,022	—5,578
R.	600			

Col. 4.—Due to certain posts having remained vacant after the resignation of the incumbents. See also paragraph 5 of the Review.

D. 2.—Allowances, honoraria, etc.—				
Charged—				
O.	*1,200*	*1,300*	*1,296*	*—4*
R.	*100*			
Voted—				
O.	24,400	23,600	21,226	—2,374
R.	—800			

Col. 4.—*See* sub-head D.1—Voted—Col. 4.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
D.—Experimental Farms—*concld.*				
D. 3.—Contingencies—				
Charged		*6,750*	*7,186*	+436
Col. 4.—Due to expenditure in connection with the Technical Co-operation Administration and Sindri Fertilisers having been met from this head. *See* also paragraphs 5 and 8 of the Review.				
Voted—				
O.	1,98,000	2,55,200	2,57,422	+2,222
R.	57,200			
Col. 1.—Due to increased rates of wages of labourers (Rs.37,800), repair of old and worn out structures in the Dacca Farm (Rs.7,700), replacement of unserviceable implements (Rs.7,100), replacement of old and unserviceable bullocks (Rs.2,600) and high market price of cattle feed (Rs.2,000).				
For rounding—				
Charged		*50*	..	–50
E.—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—				
E. 1.—Pay of Officers—				
O.	6,800	6,600	3,876	–2,724
R.	–200			
Col. 4.—*See* paragraph 5 of the Review.				
E. 2.—Pay of Establishment—				
O.	94,500	94,300	28,148	–66,152
R.	–200			
Col. 4.—*See* paragraph 5 of the Review.				
E. 3.—Allowances, honoraria, etc.—				
O.	47,700	43,200	12,097	–31,103
R.	–4,500			
Col. 4.—*See* paragraph 5 of the Review.				
E. 4.—Contingencies—				
Charged		*4,500*	*2,001*	–2,499
Col. 4.—*See* paragraph 5 of the Review.				
Voted—				
O.	9,95,500	8,75,500	93,335	–7,82,165
R.	–1,20,000			
Col. 4.—*See* paragraph 5 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
E.—Agicultural Demonstration and Propaganda including Public Exhibitions and Fairs—Other charges—*concld*				
E.5.—Cost of seeds in connection with schemes under "Grow More Food".—				
O.	21,00,000	9,78,445	13,39,878	+3,61,433
R.	—11,21,555			

Cols. 1. and 4.—*See* paragraph 5 of the Review.

E.7.—Grants-in-aid, Contributions, etc.—				
O.	11,200	3,500	3,305	—195
R.	—7,700			

Col. 1.—Due to economy measure on account of financial stringency.

E.9.—*Deduct*—Charges on account of staff, etc., recoverable from the Central Government in connection with Grow More Food, etc.—				
O.	—3,74,000	—2,36,000	—1,64,406	+71,594
R.	1,38,000			

Col. 1.—Due to economy measures and procurement of fertiliser. Col. 4.—*See* paragraphs 5 and 8 of the Review.

F.—Agricultural Experiments and Research—				
F.1.—Pay of Officers—				
O.	15,800	14,344	3,709	—10,635
R.	—1,456			

Col. 4.—*See* paragraph 5 of the Review.

F.2.—Pay of Establishment—				
O.	95,500	92,056	52,300	—39,756
R.	—3,444			

Col. 4.—*See* paragraph 5 of the Review.

F.3.—Allowances, honoraria, etc.—				
O.	55,600	52,400	35,510	—16,890
R.	—3,200			

Col. 4.—*See* paragraph 5 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–
1		2	3	4
		Rs.	Rs.	Rs.

Major Head "40.—Agriculture"—*concld.*

F.—Agricultural Experiments and Research—*concld.*

Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
F. 4.—Contingencies— O.	36,100	17,500	89,147	+71,6
R.	—18,600			

Col. 1.—Due to deputation of some officers to the Ganges Kobadak Scheme. Col. 4—*See* paragraph 5 of the Review.

Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
F. 5.—Grants-in-aid, Contributions, etc.— O.	300	..	..	..
R.	—300			
F. 6 *Add.*—Establishment charges payable to other Governments, Departments etc.—		57,000	3,683	—53,31

Col. 4.—*See* paragraph 5 of the Review.

Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
F. 7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		—57,000	..	+57,00

Col. 4.—*See* paragraph 5 of the Review.

Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
G.—Agricultural Education— O.	3,14,400	3,74,000	3,72,777	—1,22
R.	59,600			

Col. 1.—Due to purchase and installation of Gas Plant at the East Bengal Agricultu[ral] Institute.

Sub-head		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
H.—Agricultural Engineering— O.	55,700	59,500	58,616	—8
R.	3,800			
I.—Botanical and other Public Gardens ..	..	300	300	..
N.—Charges in England	..	100	1,278	+1,17

Col. 4.—Due to the drawal of pay of the Mycological Assistant on training in the Uni[ted] Kingdom. *See* also paragraph 5 of the Review.

		Final Grant or Appropriation	Actual Expenditure	Excess+ Saving–
For rounding—				
Charged	..	*200*	..	—2
Voted	..	—400	..	+4
Totals—Major Head "40.—Agriculture"—				
Charged	..	*1,06,000*	*93,826*	—12,1
Voted	..	1,02,61,000	97,27,069	—5,33,9

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
[Ma]jor Head "71.—Capital Outlay on Schemes of [A]gricultural Improvement and Research".			
[..]—Seed-Improvement Operation Schemes—			
O. .. .. 11,45,000 R. .. .. —8,76,000	2,69,000	8,64,364	+5,95,364
Col. 1.—*See* sub-head E. 7.—Cols. 1. and 4. *See* paragraph 5 of the Review.			
[..]—Schemes for Power Pump and Mechanical Cultivation.—			
O. .. .. 5,00,000 R. 21,38,000	26,38,000	18,33,309	—8,04,691
Col. 1.—Due to establishment of some new Farms (Rs.12,38,000), and procurement of some [Tra]ctors Rs.(9,00,000). Col. 4.—Due to non-availability of the requisite spare parts for Tractors [an]d Power Pumps during the year. *See* also paragraph 5 of the Review.			
[..]—*Deduct*—Charges recoverable from the Government of Pakistan for Schemes of Power Pump and Mechanical Cultivation—			
O. .. .. —2,50,000 R. .. .. —4,50,000	—7,00,000	—,769,300	—69,300
Col. 1.—Due to establishment of some new Farms in the Province. *See* also sub-head [..]—Cols. 1. and 4. *See* paragraph 5 of the Review.			
Total Major Head "71.—Capital Outlay, etc." ..	22,07,000	19,28,373	—2,78,627
Totals Grant No. 22—Charges on account of Agriculture —			
Charged	*1,06,000*	*93,826*	*—12,174*
Voted—			
Gross	1,31,49,000	1,25,89,148	—5,59,852
Deductions	—6,81,000	—9,33,706	—2,52,706
Net	1,24,68,000	1,16,55,442	—8,12,558

REVIEW.

In the charged section the saving of Rs. 12,174 works out to 11·5 per cent. of the appropriation as against an excess of 5 per cent. in the previous year.

2. In the voted section the saving of Rs. 5,59,852 works out to 4·3 per cent of the gross grant as compared with 22·6 per cent. in the preceding year. Excess recoveries to the extent of Rs.2,52,706 increase the saving to 6·5 per cent. of the final grant as compared with 19·7 per cent. in the previous year.

3. In view of the ultimate excesses the reappropriations under *sub-heads E.5* and *O* proved partly injudicious and the re-appropriation under *F.4* wholly injudicious.

4. In view of the ultimate savings, the re-appropriation under the *sub-heads B.2(Charged), B.3(Voted), D.1(Voted) and P* proved either unnecessary or in excess of requirements.

5. *Sub-heads B.2(Charged), B.3(Charged and Voted), D.1(Voted), D.2(Voted), E.1, E.2, E.3, E.4 (Charged and Voted), F.1, F.2, F.3, F.6, P and Q.* furnish instances of omission to surrender savings and *sub-heads A, D.3 (Charged), E.5, E.9, F.4, F.7, N and O* furnish instances of omission to obtain additional funds to cover the anticipated excesses. Explanations for col. 4 in respect of sub-heads *B. 3 (Voted), E. 1, E. 2, E. 3, E. 4 (Chargd and (Voted), E. 5, E. 9, F. 1, F. 2, F. 3, F. 4, F. 6, F. 7,* O and Q and the same for col. 1 in respect of sub-head *E.5* have not been furnished by the controlling officeer. The reasons for non-surrender of the savings and non-regularisation of the excesses were not made available and could not, therefore, be furnished.

6. A detailed account of schemes under "Grow More Food" campaign for the year is appended.

7. The expenditure under sub-head E. 5. includes xpenditure on the purchase and distribution of seeds of various kinds. Seeds stores were established at various places and a Consolidated Stores account of the Seeds Stores in the province had to be prepared. The account for the year 1953-54 is appended.

8. The amounts in respect of the verious causes of variations under *sub-head D. 3 (Charged)* and of the modification under *sub-head E. 9 (Deduct)* have not been furnished by the Controlling Officer and could not, therefore, be incoporated.

Detailed Account of Schemes under Grow More Food Campaign during 1953-54.

Name of Scheme.	Amount of Estimate.	Expenditure during the year 1953-54.
1	2	3
	Rs.	Rs.
(1) Rabi Crop seeds	50,000	..
(2) Scheme for distribution of Ground nut seeds	..	703
(3) Scheme for distribution of Manure	17,86,000	10,28,572
(4) Scheme for composting town refuse into Manure ..	37,000	26,177
(5) Scheme for establishment of Seeds Stores in East Pakistan..	2,92,500	79,903
(6) Purchase and distribution of Iron and Steel	20,000	..
(7) Scheme for the appointment of Controller of Chemical Fertilizer and staff.	6,000	4,625
(8) Scheme for distribution of cold weather Vegetable seeds and seedlings.	20,000	200
(9) Scheme for distribution of light standard Ploughs ..	20,000	..
(10) Scheme for Cane crushers and juice boiling Pans ..	27,000	7,115
(11) Scheme for control of Insect-pest diseases	2,000	8,421
(12) Scheme for reclamation of Haor area	19,000	..
(13) Irrigation scheme at Sylhet	50,000	7,125
(14) Scheme for Minor Irrigation projects	2,00,000	..
(15) Scheme for conversion of Kishoreganj Government Farm into a Seeds Multiplication Farm.	27,500	10,350
(16) Scheme for Lac cultivation	..	2,230
(17) Scheme for Betel-vine Cultivation	..	51
Total	25,57,000	11,75,472

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Consolidated Stores Account of the Seeds

Sl. No.	Names of Commodities.	Opening Balance.		Receipts.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8
		Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1	Ammonium phosphate	5,423	48,162	5,584	52,670	11,007	1,00,832
2	Fishmeal	1,252	13,986	7	71	1,259	14,057
3	Linseed-oil Cake	1,929	8,794	..	..	1,929	8,794
4	Neem oil Cake	76	1,048	309	1,579	385	2,627
5	Aman Paddy Seeds	347	4,228	4,576	50,169	4,923	54,397
6	Aus Paddy Seeds	1,340	22,455	2,291	20,777	3,631	43,232
7	Mustard Seeds	10	336	319	9,162	329	9,498
8	Rahar Seeds	1	14	5	56	6	70
9	Lentil Seeds	..	14	409	5,498	409	5,512
10	Maize Seeds	6	97	2	48	8	145
11	Joar Seeds	4	104	8	119	12	223
12	Lady's finger Seeds	3	271	..	13	3	284
13	Jute Seeds	1,231	67,845	271	4,536	1,502	72,381
14	Boro Paddy Seeds	..	..	9	103	9	103
15	Wheat Seeds	3	59	204	3,114	207	3,173
16	Kheshari Seeds	3	29	171	1,495	174	1,524
17	Ground Nut Seeds	..	10	1	11	1	21
18	Gram Seeds	..	5	135	1,877	135	1,882
19	Tobacco Seeds	..	19	1	1,140	1	1,159
20	Sugarcane Cuttings	10	20	32	60	42	80
21	Iron Dones	67 Nos.	2,372	..	..	67 Nos.	2,372
22	Standard Ploughs	1,611 Nos.	27,996	5 Nos.	92	1,616 Nos.	28,088
23	Kodalies	1,693 Nos.	6,151	..	..	1,693 Nos.	6,151
24	Sugar Cane Crushers	597 Nos.	59,700	..	..	597 Nos	59,700
25	Chakkies	7 pairs.	46	..	..	7 pairs.	46
26	Iron and Steel	45 Mds.	675	..	..	45 Mds.	675
27	Egyptian Screw	8 Nos.	640	..	..	8 Nos.	640
28	Persian Wheel	20 Nos.	7,000	..	..	20 Nos.	7,000
29	Chaff Cutter	16 Nos.	1,360	..	..	16 Nos.	1,360
30	Stirrup Pumps	33 Nos.	99	..	..	33 Nos.	99
31	English vegetable Seeds	42 lbs.	405	2,180 lbs.	7,280	2,222 lbs.	7,685
32	Pea Seeds	127 lbs.	220	2,070 lbs.	1,600	2,197 lbs.	1,820
33	Danta Seeds	2 Srs.	9	18 Srs.	128	20 Srs.	137
34	Oat Seeds	..	..	8	105	8	105
							MANURES
1	Mustard oil cake	42,093	3,79,067	96,705	3,78,518	1,38,798	7,57,585
2	Bonemeal	14,285	1,35,162	12,436	49,567	26,721	1,84,729
3	Sulphate of Ammonia	21,740	2,93,730	4,02,044	34,07,166	4,23,784	37,00,896
4	Lime	2,941	10,292	340	784	3,281	11,076
5	Green Manure	1,524	18,257	409	4,020	1,933	22,277
6	Ammonium Sulphate (I. C. A.)	71,538	7,63,780	15,173	64,630	86,711	8,28,410

Certified that the account represents substantially a true picture of the affairs and they agree with requirements. Some shortages have been written off and some are under investigation and will be written off Agricultural Officers.

Dacca,
The 5th March, 1956.

MOZIBUR RAHMAN,
Accountant,
Directorate of Agriculture,
East Pakistan.

MD. G. MAHBOOB,
Accounts Officer,
Directorate of Agriculture,
East Pakistan.

Stores Depots for the year 1953-54.

Issues.		Shortage.		Closing Balance.		Difference due to retail sale and revaluation.	Remarks.
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
9	10	11	12	13	14	15	16
Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	
4,192	41,885	130	1,162	6,685	64,977	+7,192	
388	4,540	39	414	832	7,672	—1,431	
1,327	6,479	67	112	535	2,539	+336	
210	1,524	4	22	171	1,197	+116	
4,705	52,779	111	2,542	107	1,220	+2,144	
1,592	22,161	26	248	2,013	21,877	+1,054	
321	9,484	4	128	4	70	+184	
5	61	1	4	..	5	..	
399	5,323	5	94	5	85	—10	
8	127	..	1	..	..	—17	
8	112	..	2	4	103	—6	
2	306	..	27	1	9	+58	
1,018	11,608	25	831	459	35,328	—24,614	
9	103	..	..	..	..	..	
203	3,043	1	40	3	16	—74	
157	1,294	4	32	13	172	—26	
1	21	..	..	..	..	..	
129	1,653	2	57	4	62	—110	
1	1,680	..	15	..	36	+572	
42	80	..	..	..	..	..	
4 Nos.	137	..	..	63 Nos.	2,232	—3	
366 Nos.	5,787	..	..	1,250 Nos.	22,106	—195	
1,670 Nos.	6,231	..	..	23 Nos.	86	+166	
..	..	..	..	597 Nos.	59,700	..	
..	..	..	..	7 pairs.	46	..	
9 Mds.	112	..	..	36 Mds.	450	—113	
..	..	..	..	8 Nos.	640	..	
3 Nos.	1,350	..	..	17 Nos.	7,135	+1,485	
3 Nos.	340	..	..	13 Nos.	1,105	+85	
..	..	..	..	33 Nos.	99	..	
2,130 lbs.	7,460	26 lbs.	118	66 lbs.	700	+593	
1,853 lbs.	1,262	32 lbs.	41	312 lbs.	325	—192	
20 Srs.	142	..	2	..	..	+7	
7	95	..	1	1	9	..	
BSIDY SCHEME.							
1,03,099	3,24,690	2,135	7,081	33,564	2,52,555	—1,73,259	
8,617	36,921	282	1,412	17,822	94,132	—52,264	
1,12,733	6,19,344	869	6,253	3,10,182	31,32,008	+56,709	
2,345	6,264	90	293	846	2,858	—1,661	
735	5,991	96	1,237	1,102	11,570	—3,479	
38,271	3,41,645	1,007	9,162	47,433	3,94,322	—83,281	

e figures recorded in the Departmental Registers. The closing balances of the stock were not in excess of the
n due course under orders of the competent authority. The stocks were physically verified by the District

M. O. GHANI,
Agricultural Development Commissioner,
East Pakistan.

AUDIT CERTIFICATE.

The Consolidated Stores Account of Seeds and Manures of the Directorate of Agriculture, East Bengal, for the year 1953-54, was locally test-audited with reference to the records available in the local office. Subject to the following audit comments it is certified that the Account is correct to the best of my information and in consideration of the explanations given to me.

MAZHAR HUSAIN,

Examiner,

Local and Outside Audit. East Pakistan.

Dacca,

The 18th April, 1956.

AUDIT COMMENTS.

Overwritings were frequent in the entries of the Stores Accounts of Seeds and Manures submitted by the various District Agricultural Officers.

2. Postings of the Returns of Seeds and Manures in the Compilation Book were made in pencil and were not attested by any gazetted officer.

3. Certificates of physical verification of stores were not furnished on the body of the Returns by the District Agricultural Officers of Rangpur and Dinajpur. In the absence of such certificates it could not be ascertained whether Returns were prepared and submitted after due verification of the physical stock of seeds and manures.

4. All the shortages of Seeds and Manures (within the allowable limits) as shown in the Stores Accounts were not written off by the competent authority. The velue of the shortages in excess of allowable limits was not realised after fixing responsibility on the persons concerned. A few cases of such shortages are cited below:—

Sl. No.	District.	Name of Commodity.	Total Receipt. Mds.	Srs.	Ch.	Total Shortage. Mds.	Srs.	Ch.	Percentage of shortage.	Percentage of allowable limit.
1	2	3	4			5			6	7
1	Jessore ..	Mustard Oil Cake	4594	0	0	123	5	14	2·6	1
2	Sylhet ..	Bonemeal ..	766	36	8	30	23	4	3·9	2½
3	Tippera ..	Green Manure ..	359	4	4	37	39	4	10·5	1½
4	Khulna ..	Aman Paddy ..	266	20	0	17	18	8	6·5	1½
5	Chittagong Hill Tracts.	Ammonium Phosphate.	235	34	8	14	19	12	6·1	2
	Mymensingh ..	Aman Paddy ..	833	39	0	20	1	8	2·4	1½

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "41.—Veterinary".				
A.—Superintendence		1,88,800	2,14,789	+25,989
Col. 4.—Mainly due to payment of arrears on account of revision of pay scales (Rs. 6,655), purchase of wood (Rs. 6,172), inadequate budget provision for temporary establishment and clerks (Rs. 5,712), appointment of substitute in place of an officer on training abroad (Rs. 3,020), drawal of pay of substitutes in leave vacancies (Rs.2,068), larger purchase of stamps (Rs.620) and larger payment of rent, rates and taxes (Rs. 470). The excess could not be regularised due to omission.				
B.—Veterinary Education and Research ..		1,37,910	1,54,173	+16,263
Col. 4.—Mainly due to adjustment of payments made to a departmental trainee by the Pakistan Embassy in United States of America. The exces could not be regularised due to omission.				
C.—Subordinate Establishment—				
C. 2.—Pay of Establishment		1,90,000	2,01,427	+11,427
Col. 4.—Mainly drawal of arrears of pay due to the revision of pay scales. The excess could not be regularised due to omission.				
C. 3.—Allowances, honoraria, etc. ..		1,06,280	1,00,732	—5,548
Col. 4.—Due to restriction on tours as a measure of economy. The saving could not be regularised due to omission.				
C. 4.—Contingencies—				
O.	3,06,000	4,00,000	4,13,738	+13,738
S.	94,000			
Col. 1.—Post-budget decision for the purchase of a number of incubators. Col. 4.—Due to maintenance of more live-stock in the Dairy and Poultry Farms. The excess could not be regularised due to omission.				
D.—Hospitals and Dispensaries—				
D. 1.—Pay of Officers		11,000	10,353	—647
D. 2.—Pay of Establishment—				
Charged		*17,000*	*22,552*	*+5,552*
Col. 4.—Due to employment of staff of the production section of the subordinate Establishment in the Chittagong Hill Tracts. The excess could not regularied due to omission.				
Voted		4,45,000	4,27,548	—17,452
Col. 4.—Mainly vacant posts due te dearth technical hands. The saving could not be regularised due to omission.				
D. 3.—Allowances, honoraria, etc.				
Charged		*11,650*	*12,090*	*+440*
Voted		2,39,900	2,42,852	+2,952
Col. 4.—Due to inevitable expenditure against inadequate budget provision. The excess could not be regularised due to omission.				
D. 4.—Contingencies—				
Charged		*2,700*	*2,315*	*—385*
Voted		85,750	1,00,931	+15,181
Col. 4.—Due to Khulna Flood Relief (Rs. 8,000) and purchase of medical and surgical requisites for epidemic diseases else where (Rs. 7,181). Tne excess could not be regularised due to omission.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs	Rs.
Major Head "41.—Veterinary"—*concld.*			
D.—Hospitals and Dispensary—*concld.*			
D. 5.—Grants-in-aid, Contributions, etc. ..	1,000	..	–1,000
Col. 4.—Non-drawal of grants by the District Board, Bakerganj due to loss of the countersigned bill. The saving could not be regularised due to omission.			
D. 6.—*Deduct*—Establishment and other Charges recoverable from other Governments, Departments, etc.	–3,500	..	+3,500
Col. 4.—Due to non-receipt of the share of expenditure from the Food and Agriculture Council within the year. The excess could not be regularised due to omission.			
D. 7.—*Add.*—Establishment and other Charges payable to other Governments, Departments, etc.	3,500	..	–3,500
Col. 4.—*See* sub-head D. 6—Col.—4.			
H.—Charges in England	2,000	39.906	+37,906
Col. 4.—*See* paragraph 6 of the Review.			
For rounding—			
Charged	*–350*	..	+350
Voted	360	..	–360
Totals—Grant No. 23.—Charges on account of Veterinary—			
Charged	*31,000*	*36,957*	+5,957
Voted—			
Gross	18,11,500	19,06,449	+94,949
Deductions	–3,500	..	+3,500
Net	18,08,000	19,06,449	+98,449

Review.

The original grant of Rs.17,14,000 was augmented by a supplementary grant of Rs.94,000 sanctioned on the 18th March, 1954 due to purchase of a number incubators under sub-head C-4.

2. In the charged section the excess of Rs.5,957 works out to 19·2 per cent. of the appropriation as compared with 16·5 per cent. in the preceding year.

3. In the voted section the excess of Rs.98,449 works out to 5·4 per cent. of the net grant as compared with 8·5 per cent. in the preceding year.

4. *Sub-heads A, B, C. 2, C. 4, D. 2 (Charged), D. 3 (Voted), D. 4 (Voted) and H* present instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads C. 3, D. 2 (Voted), D. 5 and D. 7* are cases of omission to surrender the anticipated savings.

6. The figures under H have not yet been accepted. Explanation for the variation (Col. 4) has also not been made available to audit.

7. *Sub-head D. 3* (Voted) presents an instance of un der estimation.

See also the Audit Report.

Major Head and sub-head. 1.		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving—. 4
		Rs.	Rs.	Rs.
Major Head "42.—Co-operation".				
A.—Superintendence—				
A.1.—Pay of Officers—				
O	1,00,600	91,480	1,03,621	+12,141
R	—9,120			
Col. 4.—Due to drawal of arrears of pay under the Revision of Pay Rules. The excess could not be regularised due to omission.				
A. 2.—Pay of Establishment—				
O	11,20,000	11,21,301	11,47,934	+26,633
R	1,301			
Col. 4.—*See* sub-head A. 1—Col. 4.				
A. 3.—Allowances, honoraria, etc.—				
O	7,06,500	6,96,214	7,16,482	+20,268
R	—10,286			
Col. 4.—Mainly drawal of arrears of dearness allowances. *See* also sub-heads A.1—Col. 4.				
A. 4.—Contingencies—		49,200	49,645	+445
B.—Grants-in-aid—				
O	2,000	500	500	..
R	—1,500			
Col. 1.—Due to economy measures.				
C.—Other Charges—				
C. 2.—Expenditure in connection with the scheme for Co-operative Training and Education—				
O	77,600	50,453	45,553	—4,900
R	—27,147			
Cols. 1 and 4.—Mainly economy measures. The saving could not be surrendered due to omission.				
C.3.—Other Expenditure—				
O	77,800	73,491	70,775	—2,716
R	—4,309			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—*concld.*				
C.—Other Charges—*concld.*				
C.4.—Expenditure in connection with the scheme for purchase of Jute by Co-operative Societies—				
O	4,31,600	3,05,261	3,07,249	+1,988
R	—1,26,339			
Col. 1.—*See* sub-head C. 2—Cols. 1 and 4.				
For rounding		—300	..	+300
Surrenders or withdrawals within grant or appropriation.—				
R	1,77,400	1,77,400	..	—1,77,400
Total Grant no 24.—Charges on account of Co-operative Credit		25,65,000	24,41,759	—1,23,241

REVIEW.

The saving of Rs.1,23,241 works out to 4·8 per cent of the grant as compared with 0·7 per cent. in the previous year. A sum of Rs. 1,77,400 was surrendered converting the saving into an excess of 2·3 per cent. of the modified grant as against the saving of 0·4 per cent. in the previous year.

2. *Sub-head C. 2* is an instance of omission to surrender savings. *Sub-heads A. 1, A. 2. and A 3.* are cases of omission to obtain additional funds.

3. *Sub-heads A. 1 and A. 3* are cases of injudicious re-appropriations causing excess over allotments.

4. The Account of the Land Mortgage Banks for the year ended 30th June, 1954 and the Review thereon are appended.

Account and Review of the Land Mortgage Banks for the year ended 30th June, 1954.

Under the Scheme of Co-operative Land Mortgage Banks, ten Co-operative Land Mortgage Banks were run by the Government of Bengal (undivided) in selected areas of that Province. Out of these, the Government of East Bengal are continuing to run seven Co-operative Land Mortgage Banks on the same footing, after partition. The principal objects of these Banks are to afford long term credit facilities to substantial cultivators, small land-owners and rent-receivers and the like who fall within the description of "persons of limited means" mentioned in the preamble to the Co-operative Societies Act II of 1912. For entitlement to all the facilities they must be members of the Co-operative Societies.

2. It is provided in the paragraph 12 of the Scheme for the Co-operative Land Mortgage Banks that the Co-operative Department will make necessary arrangements for the running audit of the Accounts of the Banks and will issue instructions regarding the procedure which should be adopted on the following points :—

(1) Preparation of loan applications.

(2) Investigation of title and enquiry into loan applications.

(3) Valuation of land offered as security.

(4) Payment of loans.

(5) Recovery of loans and interests.

(6) Forms to be used for keeping the accounts for Mortgage deeds and for deeds of Assignments, etc.

3. Under paragraph 13 of the Scheme the East Pakistan Provincial Co-operative Bank Limited is to finance the Land Mortgage Banks in respect of (*i*) granting loans to Land Mortgage Banks, (*ii*) Floating of debentures, (*iii*) the appointment of a separate Committee of Management for Land Mortgage Banks with the Registrar as an *ex-officio* member. This has not, however, materialised, due to non-establishment of the Central Land Mortgage Bank which was designed to co-ordinate the activities of Land Mortgage Banks in the Province. Accordingly, Government have undertaken the responsibility of granting loans to the Land Mortgage Banks through the East Pakistan Provincial Co-operative Bank and the cost of management of the existing Land Mortgage Banks continues to be borne by the Government.

4. In the past Government of East Bengal made a grant of subsidies to the Land Mortgage Banks every year equal to the, amount representing the difference between the gross profit and the management charges of the Banks in the event of the latter being greater than the former. The principle of the payment of the subsidy or otherwise beyond the 30th June, 1953 is, however, under consideration of the Government and pending a decision the apportionment of the Government subsidy has not been made.

5. The sub-joined Statement, compiled from the audited accounts of these Banks furnished by the Registrar, Co-operative Societies, East Bengal shows their general revenue position for the year ended 30th June, 1954 and their financial relation with the Provincial Government. It will be observed from item (5) of the statement that during the year under review only two Banks out of the total of seven were running at a profit against none in the preceding year. These 2 Banks *viz.* the Banks at Pabna and Comilla showed realised profits of Rs.1,721 and Rs.2,624 respectively. The other five Banks *viz.* the Banks at Jessore, Mymensingh, Dacca, Rajshahi and Khulna ran at losses of Rs.3,485, Rs.7,248, Rs.4,840, Rs.3,890 and Rs.7,740 respectively. As per calculations on the principle obtaining in earlier years subsidies totalling Rs.27,203 are payable by the Government to the Banks. During the year under review the total amount recoverable from the Banks thus works out to Rs.21,868 and the amount payable to Banks by Government to Rs.794.

6. It is stated by the Registrar, Co-operative Societies that the question

Statement showing the Revenue position of the Land Mortgage Banks for the year ended 30th June, 1954.

Particulars.	Pabna.	Jessore.	Comilla.	Mymensing	Dacca.	Rajshahi.	Khulna.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Interest earned and other receipts.	19,126	6,269	15,981	26,727	11,411	23,170	46,885	1,49,569
(2) *Deduct*—Interest paid and other charges.	8,908	1,460	5,140	26,357	7,970	15,265	40,060	1,05,160
(3) Gross profit	10,218	4,809	10,841	370	3,441	7,905	6,825	44,409
(4) Management Charges ..	8,497	8,294	8,217	7,618	8,281	11,795	14,565	67,267
(5) Difference (More+, Less—)	1,721	—3,485	2,624	—7,248	—4,840	—3,890	—7,740	—22,858
(6) Cost of Management chargeable to Bank's fund [(4)—(7)].	8,497	4,809	8,217	370	3,441	7,905	6,825	40,064
(7) Government Subsidy ..	..	3,485	..	7,248	4,840	3,890	7,740	27,203
(8) Management charges drawn from Government.	5,884	5,492	5,967	6,454	8,083	7,471	8,926	48,277
(9) Amount recoverable from Banks [(8)—(7)].	5,884	2,007	5,967	..	3,243	3,581	1,186	21,868
(10) Amount payable to Banks by Government.	..	..	..	794	..	..	..	794

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries."				
A.—Industries—				
A. 1.—Pay of Officers—				
O	3,16,900	2,94,733	2,95,536	+803
R	—22,167			
A. 2.—Pay of Establishment—				
O	5,03,000	4,57,890	4,58,383	+493
R	—45,110			
A. 3.—Allowances, honoraria, etc.—				
O	3,00,500	2,98,787	2,97,960	—827
R	—1,713			
A.4.—Contract Contingencies—				
O	18,000	16,616	16,615	—1
R	—1,384			
A. 5.—Other Contingencies—				
O	1,91,157	1,58,840	1,63,046	+4,206
R	—32,317			

Col. 1.—Due to curtailment of expenditure as a measure of economy. Col. 4 The excess was due to adjustments carried out after March and could not, therefore, be regularised.

A.6.—Scholarships		31,000	31,000	..
A.7.—Grants-in-aid, Contributions, etc.—				
O	1,49,220	79,870	77,617	—2,25
R	—69,350			

Col. 1.—*See* sub-head A. 5—Col. 1.

A.8.—Miscellaneous—				
O	1,000	478	334	—144
R	—522			

Col. 4.—Non-payment of allowances to some Medical Officers due to non submission of bills in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries"—*concld.*				
C.—Fisheries				
C.1.—Pay of Officers—				
O	1,00,000	1.06,635	1,07,658	+1,023
R	6,635			
C. 2.—Pay of Establishment—				
O	1,55,000	1,58,600	1,65,326	+6,726
R	3,600			
Col. 4.—Due to payment of arrears of pay as a result of refixation of pay in the prescribed scales. The payments were made after the submission of the net grant statement and s[illegible] remained unregularised.				
C. 3.—Allowances, honoraria, etc.—				
O	1,45,000	1,34,765	1,12,101	—22,664
R	—10,235			
Clo. 4.—Due to economy measures. The saving was surrendered but it was not accepted by Government as the proposal reached the Government late.				
C.4.—Contingencies		1,82,610	1,46,988	—35,622
Col. 4.—*See* sub-head C. 3—Col. 4.				
D.—Rehabilitation Programme—				
D. 1. Free grants to Artisans—				
O	15,000	..	..	..
R	—15,000			
Col. 1.—Due to non-receipt of any application for relief from the artisans.				
F.—Charges in England		460	1,572	+1,112
Col. 4.—Omission to provide for funds.				
For rounding		153	..	—153
Total Major head "43. —Industries"		19,21,437	18,74,136	—47,301

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "72—Capital Outlay on Industrial Development."				
J.—Development Programme—				
J.1.—Rural Electrification Scheme and Thermo-Electricity Scheme—				
O	1,74,84,000	..	..	..
R	—1,74,84,000			

Col. 1.—Due to transfer of provision to the new major head "81A.—Capital Outlay on Electricity Schemes."

J. 5. Schemes for Industrial Improvement—				
J. 5. (1).—Muslin Cotton Mills		67,60,000	10,82,073	—56,77,927

Col. 4.—Due to transfer of control of the Mills to the Pakistan Industrial Development Corporation (Rs. 55,72,181), non-recruitment of local staff due to non-arrival of the Japanese technicians (Rs. 75,286) and non-arrival of the Japanese technicians for the supervision of the construction of buildings, installations of machineries etc. (Rs. 30,460). The saving was not surrendered due to omission.

J. 5(2).—Equipment and Machinery for Ceramic Institute, Textile Institute and Tanning Institute—		..	31,921	+31,921

Col. 4.—Due to cost of machinery, equipment and chemicals for the East Bengal Institute of Leather Technology.

J.6.—Reclamation of derelict water areas for production of Fish—				
O	15,000	4,550	3,800	—750
R	—10,450			

Col. 1.—Execution of the Scheme on a smaller scale than envisaged due to non-availability of the required land and water areas. Col. 4.—Non-payment of compensation for the use of water areas due to non-assessment of the amount of compensation in one case. The saving was not surrendered as the assessment was expected to be completed within the year.

Total Major Head "72.—Capital Outlay on Industrial Development"		67,64,550	11,17,794	—56,46,756
Surrenders or withdrawals within grant or appropriation—				
R	1,76,82,013	1,76,82,013	..	—1,76,82,013
Total Grant No. 25.—Iudustries		2,63,68,000	29,91,930	—2,33,76,070

REVIEW.

The saving of Rs. 2,33,76,070 works out to 88·7 per cent. of the grant as compared with 59·5 per cent. in the preceding year. A sum of Rs. 1,76,82,013 was surrendered reducing the saving to 65·6 per cent. of the modified grant as compared with 54·4 per cent. in the previous year.

2. *Sub-heads C. 2 and F* present instances of omission to obtain additional funds to cover the anticipated excesses.

3. *Sub-heads C. 3, C. 4 and J. 5(1)* furnish instances of omission to surrender the anticipated savings.

4. *Sub-head J. 5(2)* presents an instance of absence of provision of funds and of omission to obtain funds to cover the excess.

5. In view of the ultimate excess the re-appropriation under the *sub-head A. 5.* proved partly injudicious.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".				
A.—Labour—				
O.	1,02,300	84,404	83,885	—519
R.	—17,896			
Col. 1.—Due to economy measures.				
B.—Inspector of Factories—				
O.	19,400	7,967	7,967	..
R.	—11,433			
Col. 1.—Mainly vacant post of Inspector of Factories due to non-availability of suitable candidates till the end of year.				
C.—Inspector of Steam Boilers—				
O.	26,700	19,270	15,647	—3,623
R.	—7,430			
Col. 1.—Due to vacant posts. Col. 4.—Due to lsser tour expenses (Rs.1,725), non-drawal of subsistance allowance for want of pay slip (Rs.1,237) and lesser other contingent expenditure (Rs.661). *See* also paragraph 4 of the Review.				
F.—Provincial Statistics—				
F (c).—Statistics of Industrial and Labour Disputes—				
R.	8,884	8,884	8,890	+6
Col. 1.—Post-budget decision to book expenditure under this head instead of under K (d).				
I.—Administration of Partnership Act, 1932—				
O.	3,000	2,400	2,400	..
R.	—600			
J.—Administration of the Bengal Money-Lenders' Act, 1940	..	9,200	9,693	+493
Col. 4.—Due to entertainment of ex-officio clerks in some district offices.				
K.—Miscellaneous—				
K (a).—Administration of Bengal Shops and Establishment Act, 1940—				
O.	37,500	43,383	42,962	—421
R.	5,883			
Col. 1.—Due to payment of arrears of pay and allowances under the Revision of pay-scales (Rs.4,224), training expenses of one Inspector at Karachi (Rs.1,021) and house rent for branch offices started at the district headquarters (Rs.638).				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—*concld.*				
K.—Miscellaneous—*concld.*				
K. (d).—Family Budget Investigation Scheme—				
O.	5,000	..	..	..
R.	—5,000			
Col. 1.—*See* sub-head F (c)—Col. 1.				
K (e).—Scheme for the fixation of Jute Prices in East Bengal		4,21,500	4,40,826	+19,326
Col. 4.—Due to drawal of arrears of pay with increments in the prescribed pay scales (Rs.23,878); set off by smaller contingent expenditure as a measure of economy (Rs.3,841) and revision of the rates of Travelling Allowance (Rs.711). The excess could not be regularised due to non-receipt of information from the local officers in time.				
K (f).—Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence—				
O.	3,06,000	3,15,017	3,13,427	—1,590
R.	9,017			
K (i).—Employment Exchange		85,000	6,051	—78,949
Col. 4.—Non-payment of full contribution to the Central Government for the maintenance of the Employment Exchanges pending decision of the Government. The saving could not be regularised due to late decision of the Government.				
K (j).—Estate Office		1,57,000	1,55,331	—1,669
For rounding		400	..	—400
Surrenders or withdrawals within grant or appropriation—				
R.	18,575	18,575	..	—18,575
Total Grant No. 26.—Miscellaneous Departments ..		11,73,000	10,87,079	—85,921

REVIEW

The saving of Rs. 85,921 works out to 7·3 per cent. of the grant as compared with the saving of 0·19 per cent. in the previous year. A sum of Rs.18,575 was surrendered reducing the final saving to 5·8 per cent. of the modified grant as against the excess of 1 per cent. in the preceding year.

2. *Sub-head K* (*e*) presents an instance of omission to obtain additional funds.

3. *Sub-heads C and K* (i) present instances of omission to surrender savings.

4. The reasons for non-surrender of savings under the sub-head C before the close of the financial year were not made available to Audit for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works".				
A.—Original Works—Buildings—				
A. 1.—Land Revenue—				
O.	2,000	1,000	..	—1,000
R.	—1,000			

Col. 1.—Due to economy measures. Col. 4.—Due to non-receipt of sanction in time owing to postal irregularity.

A. 2.—Provincial Excise—				
O.	5,000	605	600	—5
R.	—4,395			

Col. 1.—Due to the execution of a lesser number of minor works.

A. 3—Registration—				
O.	15,000	7,750	4,971	—2,779
R.	—7,250			

Col. 1.—*See* sub-head A. 1.—Col. 1. Col. 4.—Slow progress of work due to shortage of materials on account of transfer of site materials to other Works. *See* also paragrph 9 of the Review.

A. 4.—General Administration—				
Charged—				
O.	*18,000*	*5,340*	*1,342*	*—3,998*
R.	*—12,660*			

Col. 1.—*See* sub-head A.1—Col. 1. Col. 4.—*See* sub-head A. 3.—Col. 4.

Voted—				
O.	2,71,000	1,35,092	—1,02,618	—2,37,710
R.	—1,35,908			

Col. 1.—*See* sub-head A. 1. —Col. 1. Col. 4.—*See* sub-head A. 3—Col. 4.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*contd.*				
A.—Original Works—Buildings—*contd.*				
A. 5.—Administration of Justice—				
O.	27,000	12,700	8,437	–4,263
R.	–14,300			

Col. 1.—*See* sub-headA. 1.—Col. 1. Col. 4.—Due to slow progress on account of transfer of site materials to other works (Rs.3,511) and late decision for the shifting of court building at Chittagong (Rs.751). *See* also paragrap 9 of the Review.

A. 6.—Jails and Convict Settlements—				
O.	30,000	93,087	91,156	–1,931
R.	63,087			

Col. 1.—Due to post-budget decision for execution of more minor works than originally anticipated.

A. 7.—Police—				
Charged		*6,000*	*6,000*	..
Voted—				
O.	11,88,000	2,19,363	3,04,591	+85,228
R.	–9,68,637			

Col. 1.—*See* sub-head A. 1.—Col. 1. Col. 4.—Due to adjustment of debit raised by the Public Health Department. *See* also paragraph 9 of the Review.

A. 9.—Education—				
O.	40,000	46,268	60,869	+14,601
R.	6,268			

Col. 1.—*See* sub-head A. 6.—Col. 1. Col. 4.—Due to execution of more minor works than anticipated. *See* also paragraph 9 of the Review.

A. 10.—Medical—				
O.	4,75,000	3,06,459	2,72,672	–33,787
R.	–1,68.541			

Col. 1—*See* sub-head A. 1.—Col. 1. Col. 4.—Slow progress of work due to non-receipt of materials in time. *See* also paragrah9 of the Review.

A. 11.—Public Health—				
O.	2,000	500	451	–49
R.	–1,500			

Col. 1.—*See* sub-head A. 1.—Col. 1.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*contd.*				
A.—Original Works—Buildings—*concld.*				
A. 12.—Agriculture—				
O.	11,000	5,000	5,791	+791
R.	—6,000			

Col. 1.—*See* sub-head A. 1.—Col. 1. Col. 4.—*See* sub-head A. 9.—Col. 4.

A. 13.—Veterinary—				
O.	3,000	2,791	1,440	—1,351
R.	—209			

Col. 4.—Due to receipt of sanction at the fag end of the year.

A. 15.—Industries—				
O.	8,000	4,000	3,542	—458
R.	—4,000			

Col. 1.—*See* sub-head A. 1.—Col. 1.

A. 16.—Civil Works—				
O.	25,000	99,437	51,249	—48,188
R.	74,437			

Col. 1.—Due to post-budget decision for the execution of some urgent new works Col. 4.—Due to transfer of site materials at the fag end of the year.

A. 17.—Stationery and Printing—				
O.	1,000	5,285	1,508	—3,777
R.	4,285			

Col. 1.—*See* sub-head A. 6.—Col. 1. Col. 4.—Due to the failure of the Contracting Firm to supply 5 Horse Power Motor Pump in East Bengal Government Press. *See* also paragraph 9 of the Review.

A. 18.—Miscellaneous Departments—				
O.	4,000	..	..	..
R.	—4,000			

Col. 1.—Due to no demand for works.

A. 20—Additions and alterations to requisitioned buildings—				
*R.	19,319	19,319	..	—19,319

Col. 1.—Due to post-budget decisions for the execution of some urgent works. Col. 4.—Due to wrong adjustment of actuals under Grant No. 19.—Education. The saving was not surrendered due to non-receipt of timely information from the local officer.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*contd.*				
B.—Original Works—Communications—				
Charged—				
O.	*3,000*	..	..	..
R.	*—3,000*			

Col. 1.—*See* sub-head A. 18.—Col. 1.

Voted—				
O.	16,89,000	12,80,317	6,92,745	—5,87,572
R.	—4,08,683			

Col. 1.—*See* sub-head A.1—Col. 1. Col. 4.—Due to slow progress of work on account of late receipt of funds. *See* also paragraph 9 of the Review.

C.—Repairs—				
Charged—				
O.	*3,00,000*	*2,90,000*	*2,82,665*	*—7,335*
R.	*—10,000*			
Voted—				
O.	27,40,000	26,75,937	26,38,447	—37,490
R.	—64,063			
D.—Establishment—				
Charged—				
O.	*39,000*	*30,687*	*32,837*	*+2,150*
R.	*—8,313*			

Col. 1.—Due to economy measures on account of financial stringency. Col. 4.—Due to payment of arrears of pay on account of refixation of pay in some cases. *See* also paragraph 9 of the Review.

Voted—				
O.	26,00,000	27,01,000	27,93,938	+92,938
R.	1,01,000			

Col. 4.—Due to drawal of pay in the prescribed scales towards the close of the year.

Deduct—Recoveries		—4,00,000	—5,96,589	—1,96,589

Col. 4.—Due to recoveries for more work done for other Departments. *See* also paragraph 9 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*contd.*				
E—Tools and Plant—				
Charged—				
O.	*3,000*	*2,000*	*2,000*	..
R.	*—1,000*			

Col. 1.—*See* sub-head A. I.—Col. 1.

Voted—				
O.	4,00,000	3,05,530	—53	—3,05,583
R.	—94,470			

Col. 1.—Due to lesser demand for tools and plant from the Divisions. Col. 4.—Due to larger recoveries of departmental charges than anticipated. *See* also paragraph 9 of the Review.

F—Grants-in-aid—				
Charged—				
O.	*3,750*	..	..	..
R.	*—3,750*			

Col. 1.—*See* sub-head A. I.—Col. 1.

Voted—				
O.	1,50,737	91,474	97,402	+5,928
R.	—59,263			

Col. 1.—*See* sub-head D(*Charged*)—Col. 1. Col. 4.—Due to execution of certain unavoidable works. *See* also paragraph 9 of the Review.

G.—Suspense—				
Charged—				
O.	*1,00,000*	..	*20,905*	*+20,905*
R.	*—1,00,000*			

Col. 1—*See* paragraph 10 of the Review. Col. 4.—Due to non-adjustment of the cost of materials. The excess could not be regularised due to non-receipt of timely information from the local officers.

Voted—				
O.	5,00,000	..	2,60,61,137	+2,60,61,137
R.	—5,00,000			

Col. 1.—Due to post-budget decisions not to proceed with the execution of works. Col. 4.—*See* Charged—Col. 4.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*concld.*				
H.—Charges in England—				
O.	11,650	3,510	5,079	+1,569
R.	—8,140			

Col. 1.—Non-utilisation of the provision for leave salary due to full leave not having been availed of by the officer. Col. 4.—Due to adjustment of the overseas pay of the officer. *See* also paragraph 9 of the Review.

K.—*Deduct*—Amount met from Sugar Cess Fund ..	—3,50,000	..	+3,50,000

Col. 4.—Due to recoveries having not been effected from the Civil Supplies Department pending receipt of approval from the Government till the close of the year.

For rounding—			
Charged	*250*	..	*—250*
Voted	—387	..	+387
Totals Major Head "50.—Civil Works"—			
Charged	*3,34,277*	*3,45,749*	*+11,472*
Voted	72,66,037	3,23,96,765	+2,51,30,728
Major Head "80.—Town Development Schemes."			
L.—Town Planning Schemes—			
L. (i) Town Planning Schemes at Dacca—			
S. 32,67,000	32,67,000	13,59,298	—19,07,702

Col.1.—Due to post-budget decisions for the implementation of the Town Development Schemes and for the exhibition of the expenditure under this head instead of under "81.—Civil Works, etc." Col. 4.—Slow progress of works due to late receipt of loan from the Central Government. *See* also paragraph 9 of the Review.

L. (ii) Town Planning Schemes at Chittagong—			
S. 15,46,000	15,46,000	10,65,049	—4,80,951

Col. 1.—*See* sub-head L (i)—Col. 1. Col. 4.—*See* sub-head L(i)—Col. 4.

Total Major Head "80—Town Development Schemes".	48,13,000	24,24,347	—23,88,653

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".				
M.—Original Works—Buildings—				
O.	1,32,00,000	64,96,560	50,38,371	—14,58,189
R.	—67,03,440			

Col. 1.—*See* sub-head L(i)—Col. 1. Col. 4.—*See* sub-head L(i)—Col. 4.

N.—Original Works—Communications—				
Charged—				
O.	*5,00,000*	*9,35,800*	*4,60,183*	*—4,75,617*
S.	*4,93,000*			
R.	*—57,200*			

Col. 1.—Due to post-budget decisions for the payments of the arrear liabilities incurred on Road Schemes. Col. 4.—*See* sub-head L(i)—Col. 4.

Voted—				
O.	2,00,00,000	2,30,90,798	1,86,06,728	—44,84,070
R.	30,90,798			

Col. 1.—*See Charged*—Col. 1. Col. 4.—*See* sub-head L(i)—Col. 4.

O.—Tools and Plant—				
O.	3,00,000	1,55,000	5,51,015	+3,96,015
R.	—1,45,000			

Col. 1.—*See* sub-head L(i)—Col. 1. Col. 4.—Due to purchase of more tools and plant for the execution of the Development Schemes in Dacca and Chittagong. The excess could not be regularised due to non-receipt of timely information from the local officers.

P.—Stock and Suspense—				
O.	25,00,000	63,381	2,66,20,838	+2,65,57,457
R.	—24,36,619			

Col. 1.—Due to transfer to other sub-heads on account of larger demands for works (Rs.17,36,619) and post-budget decision to exhibit expenditure on Town Planning Schemes under "80.—Town Development Schemes" (Rs.7,00,000).

Col. 4.—*See* sub-head G (*Charged*)—Col. 4.

S.—Charges in England—				
O.	20,00,000	11,000	..	—11,000
R.	—19,89,000			

Cols. 1 and 4.—*See* sub-head L(i)—Col. 1. *See* also paragraph 9 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—*concld.*				
T.—*Deduct*—Recoveries on account of Strategic Roads		—40,00,000	..	+40,00,000
Col. 4.—Due to non-execution of any works for want of sanction till the close of the year.				
Totals—Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—				
Charged		*9,35,800*	*4,60,183*	*—4,75,617*
Voted		2,58,16,739	5,08,16,952	+2,50,00,213
Surrender or withdrawals within grant or appropriation				
Charged—				
R.	*1,95,923*	*1,95,923*	..	*—1,95,923*
Voted—				
R.	1,03,65,224	1,03,65,224	..	—1,03,65,224
Totals—Grant No. 27—Civil Works—				
Charged		*14,66,000*	*8,05,932*	*—6,60,068*
Voted—				
Gross		5,30,11,000	8,62,34,653	+3,32,23,653
Deductions		—47,50,000	—5,96,589	+41,53,411
Net		4,82,61,000	8,56,38,064	+3,73,77,064

Review.

A new head "80.—Town Development Schemes" was introduced with a supplementary grant of Rs.48,13,000 sanctioned on the 18th March, 1954 to meet expenditure on Town Development Schemes at Dacca and Chittagong under sub-heads L(i) and L(ii). A further supplementary appropriation of Rs.4,93,000 was sanctioned on that date to augment the original appropriation of Rs.5,00,000 under head "81.—Civil Works not charged to Revenue" to meet increased expenditure under sub-head N.

2. In the charged section the saving of Rs.6,60,068 works out to 45·0 per cent. of the appropriation as compared with 31·5 per cent. in the previous year. Out of the saving, a sum of Rs.1,95,923 was surrendered reducing the percentage of saving to 36·5 of the modified appropriation as against the excess of 19·1 per cent. in the preceding year.

3. In the voted section the excess of Rs.3,32,23,653 works out to 62·5 per cent. of the gross grant as against the saving of 38·0 per cent. in the previous year. Smaller recoveries to the extent of Rs.41,53,411 increased the percentage of excess to 77·4 of the net grant as against the saving of 39·5 per cent. in the previous year. A sum of Rs.1,03,65,224 was, however, surrenderd raising the ultimate excess to 126·0 per cent. of the modified grant as compared with 16·2 per cent. in the preceding year.

4. *Sub-heads L(i) and L(ii)* present instances in which supplementary grants proved excessive.

5. *Sub-heads A. 16, A. 17, A. 20 and N (Voted)* present instances of reappropriations obtained unnecessarily or in excess of requirements.

6. *Sub-heads A. 7(Voted), D(Charged), F(Voted), G(Charged and Voted), H, 0 and P* present instances of reappropriations and surrenders causing excesses over allotments.

7. *Sub-heads A. 1, A. 3, A. 4 (Charged and Voted), A. 5, A. 10, A. 13, A. 16, A. 17, A. 20, B(Voted), C(Voted), D(Deduct—Recoveries), E(Voted), L(i), L(ii), M, N(Charged and Voted) and S* present instances of omission to surrender savings.

8. *Sub-heads A. 7 (Voted), A. 9, A. 12, D(Charged and Voted), F(Voted), G (Charged and Voted), H, K, 0, P and T (Deduct—Recoveries)* are cases of omission to obtain additional funds to cover the excesses.

9. In explaining the reasons for savings and excesses under *sub-heads* A. 3, A 4 (Charged and Voted), A. 5, A. 10, A. 17, B (Voted), C (Voted), D (*Deduct—Recoveries*), E (voted) L (i), L (ii), M N and (Charged and Voted) and S and A. 7 (Voted) A. 9, A. 12, B (Charged) F (Voted) and H the controlling officer has stated that these could not be regularised for want of timely information from the local officers.

10. Reasons for the modification under sub-head G (Charged) were not made available to Audit for incorporation in the Appropriation Accounts.

11. *Establishment and Tools and Plant charges of Civil Works.*—Th charges for general establishment, tools and plant and expenditure in Engla were initially booked in the accounts for 1953-54 under the Major hea "50.—Civil Works" and distributed after the close of the year to the Major head "50.—Civil Works," "63.-B—Development, "80.—Town Development Scheme and "81.—Capital Account of Civil Works outside the Revenue Account" proportion to the outlay on works under these heads. This allocation technically called *pro-rata* distribution. No provision for these charges however, made in the budget separately under the different Major heads expenditure varies in proportion to the Works outlay under the system of pro-ra distribution, and consequently, no effective control is possible. Provision fo these charges was made in the Budget under the following sub-heads under th major head "50.—Civil Works".

Major head and Sub-head.	Guide letters of sub-heads.
50—Civil Works—	
Establisment	D
Tools and Plant	E
Charges in England	H

The expenditure shown in the Appropriation Accounts under the abo sub-heads was, however, actually distributed in the accounts under the differen major heads as shown in the statement below:—

Major Head, etc.	Establishment (Sub-head D).		Tools and Plant (Sub-head E).		Charges in England (Sub-head H).
	Charged.	Voted.	*Charged.*	Voted.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works ..	*12,702*	2,90,978	*774*	—7	[illegible]
63.B—Development (Civil Works)	..	26,802	..	..	[illegible]
80.—Town Development Schemes	..	1,74,793	..	—4	[illegible]
81.—Capital Account of Civil Works outside the Revenue Account.	*20,135*	17,04,776	*1,226*	—42	[illegible]
Total	*32,837*	21,97,349	*2,000*	—53	[illegible]

12. The gross establishment charges of the Communication, Buildin and Irrigation (Communication and Buildings) Department during 1953 amounted to Rs. 28·27 lakhs against the total works outlay of Rs. 3,12 lakhs, i. e., 9·05 per cent. of the outlay as compared with 5·91 per cent in t preceding year. A sum of Rs. 5·97 lakhs was recovered during the year und review on account of establishment charges. The net establishment charge consequently, amounted to Rs. 22·30 lakhs and were 7·14 per cent. of the to works outlay as compared with 4.18 per cent. in the preceding year.

13. The detailed statement of expenditure on important new works for t year is appended at Annexure A.

14. The details of the transactions under the head "Suspense" for the ye are given in Annexure B.

15. The Stores Account of the Communication and Buildings Departme for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works.					
Original Works—Buildings—					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—					
(1) Construction of the new Headquarters of the Madaripur Subdivision at Sakuni.	1,00,000	6,453	6,440	—93,560	—13

Col. 5.—Due to economy measure. Estimate Rs.10,49,000 ; expenditure to end of 1953-54 Rs.8,75,880 ; balance Rs.1,73,120 ; in progress. *See* sub-head A. 4.—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(2) Reconstruction of the Subdivisional Officer's Court (Civil) building damaged by fire and extension and addition of the Court buildings at Habiganj, Sylhet.	60,000	30,000	23,918	—36,082	—6,082

Cols. 5 and 6.—Late start of work due to non-receipt of materials in time. Estimate Rs.1,37,667 ; expenditure to end of 1953-54 Rs.91,900 ; balance Rs.45, 767 ; in progress. *See* sub-head A.4.—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(3) Reconstruction of Stables and Riding masters' quarters at Sardah Police Training College.	2,45,000	..	..	—2,45,000	..

Col. 5.—Same as item (1)—Col. 5. Estimate Rs.3,89,200 ; expenditure to end of 1953-54 Rs.33,024 ; balance Rs.3,56,176 ; in progress. *See* sub-head A. 7—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(4) Construction of Barrack No. II at Sardah Police Training College.	4,93,000	12,200	9,462	—4,83,538	—2,738

Cols. 5 and 6.—Same as item (1)—Col. 5. Estimate Rs.8,77, 000 ; expenditure to end of 1953-54 Rs.2,46,138 ; balance Rs. 6,30,862 ; in progress. *See* sub-head A. 7—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(5) Construction of building in connection with the Reserve Police lines at Comilla including levelling and drainage works.	5,000	8,000	4,305	—695	—3,695

Col. 6.—Same as item (2)—Col. 5. Estimate Rs.1,01,197 ; expenditure to end of 1953-54 Rs.92,976 ; balance Rs.8,221 ; in progress. *See* sub-head A. 7—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(6) Water supply and Sewarage scheme at Sardah Police Training College.	3,50,000	1,37,582	2,47,565	—1,02,435	+1,09,983

Col. 5.—Same as item (1)—Col. 5. Col. 6. Due to execution of certain unforeseen works. Estimate Rs.6,80,000 ; expenditure to end of 1953-54 Rs.2,47,565; balance Rs.4,32,435; in progress. *See* sub-head A. 7—Voted.

(7) Construction of the Sulla Police Station at Prasannapur in the District of Sylhet.	31,000	1,149	1,119	—29,881	—30

Col. 5.—Same as item (1)—Col. 5. Estimate Rs.51,000 ; expenditure to end of 1953-54 Rs.37,226 ; balance Rs.13,774 ; in progress. *See* sub-head A.7—Voted.

(8) Improvement of Sadar and Subdivisional Hospitals in East Pakistan.	4,50,000	2,50,648	2,70,740	—1,79,260	+20,092

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Same as item (6)—Col. 6. Estimate Rs.15,01,769 (under modification); expenditure to end of 1953-54 Rs.20,85,818 ; excess Rs.5,84,049 ; in progress. *See* sub-head A. 10—Voted.

II. Other Major works for which specific provision was made in the budget—					
(9) Construction of an upper storey over the new Collectorate building for the purpose of office accommodation at Dacca.	20,000	..	..	—20,000	..

Col. 5.—Due to change in classification of the work from 50 to 81.—Civil works [*See* also item (82)].

(10) Construction of a new building attached to the Subdivisional Officer's Court at Rajbari.	34,000	..	..	—34,000	..

Col. 5.—Same as item (I)—Col. 5. Estimate Rs.44,000 ; expenditure to end of 1953-54 nil ; balance Rs.44,000 ; in progress. *See* sub-head A. 4—Voted.

(11) Construction of temporary Zilla School building at Maijdi.	15,000	15,000	14,758	—242	—242

Estimate Rs.46,000 ; expenditure to end of 1953-54 Rs.48,879 (Rs.34,121 shown collectively in the previous year); excess Rs. 2,879 ; completed. *See* sub-head A. 9—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—**Civil Works**—*contd.*					
Original Works—Buildings—*concld.*					
III. Major works for which specific provision was not made in the budget.					
(12) Conversion of the District Jail into a Central Jail at Comilla.	..	50,000	56,211	+56,211	+6,211

Col. 5.—Due to post-budget decision to start the work. Col. 6.—Post-budget decision for execution of certain minor works. Estimate *nil.*, expenditure to end of 1953-54, Rs.56,211 ; excess Rs.56,211 ; in progress. *See* sub-head A. 6—Voted.

(13) Advance collection of bricks for improvement of Government buildings at Chittagong and Bakerganj.	..	..	—2,17,779	—2,17,779	—2,17,779

Cols. 5 and 6.—Due to transfer of bricks, brick bats etc., to other works.

IV.—Minor works—					
(14) Collectively—					
Charged ..	*24,000*	*11,340*	*7,342*	*—16,658*	*—3,998*

See sub-heads A. 4 and A. 7 (Charged).

Voted ..	3,04,000	4,47,624	2,87,920	—16,080	—1,59,704

See sub-heads A-1 to A-18 (voted)

Original Works—Communications—					
I.—Major works above Rs.50,000 for which specific provision was made in the budget.					
(15) Improvement of Gopalpur-Bonarpara Road.	1,55,000	1,54,000	1,46,221	—8,779	—7,779

Cols. 5 and 6.—Same as item (2) Col. 5. Estimate nil ; expenditure to end of 1953-54 Rs.1,46,221 ; excess Rs.1,46,221 ; in progress. *See* sub-head B—Voted.

(16) Improvement of Setabganj Saidpur and Nowpara Road.	1,00,000	..	2,033	—97,967	+2,033

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Same as item (6)—Col. 6. Estimate Rs.4,26,000 ; expenditure to end of 1953-54, Rs.2,033 ; balance Rs.4,23,967 ; in progress. *See* sub-head B.—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(17) Improvement of proposed Darsana-Dosta Road.	40,000	13,200	7,553	—32,447	—5,647

Col. 5 and 6.—Same as item (2)—Col. 5. Estimate Rs.86,000; expenditure to end of 1953-54 Rs.7,553; balance Rs.78,447; in progress. *See* sub-head B—Voted.

(18) Improvement of Begumganj-Matabi Road.	1,00,000	..	21,458	—78,542	+21,458

Col. 5.—Same as item (2)—Col. 5. Col. 6.—Same as item (6)—Col. 6. Estimate Rs.10,00,000; expenditure to end of 1953-54 Rs.9,49,506; balance Rs.50,494; in progress. *See* sub-head B—Voted.

(19) Improvement of Sylhet-Sunamganj Road.	20,000	..	..	—20,000	..

Col. 5.—Same as item (1)—Col. 5. Estimate Rs.8,07,000 (under modification); expenditure to end of 1953-54 Rs.9,08,218; excess Rs.1,01,218; in progress. *See* sub-head B—Voted.

(20) Modernising the Meherpur-Chuadanga Road.	50,000	36,626	29,300	—20,700	—7,326

Cols. 5 and 6.—Same as item (2)—Col. 5. Estimate Rs.13,47,000; expenditure to end of of 1953-54 Rs.7,20,563; balance Rs.6,26,437; in progress . *See* sub-head B—Voted.

(21) Improvement of North Bengal Highway, Dinajpur to Birganj section (including bridges).	1,00,000	1,00,000	1,02,702	+2,702	+2,702

Estimate Rs.9,37,000; expenditure to end of 1953-54 Rs.9,29,486; balance Rs.7,514; in progress. *See* sub-head B—Voted.

(22) Improvement of Matabi-Raipur Road.	1,89,000	2,50,000	39,293	—1,49,707	—2,10,707

Cols. 5 and 6.—Due to non-payment of land cost for non-receipt of allotment in time. Estimate Rs.13,66,000; expenditure to end of 1953-54 Rs.6,50,326; balance Rs. 7,15,674; in progress. *See* sub-head B—Voted.

(23) Improvement of Meherpur—Kushtia Road.	45,000	55,000	75,991	+30,991	+20,991

Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.15,72,000; expenditure to end of 1953-54 Rs.10,05,954; balance Rs.5,66,046; in progress . *See* sub-head B—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(24) Improvement of Magura -Jhenidah Road.	1,30,000	65,000	10,259	—1,19,741	—54,741
Cols. 5 and 6.—Same as item (1)—Col. 5. Estimate Rs. 9,03,000 expenditure to end of 1953-54 Rs. 1,31,295; balance Rs. 7,71,705, in progress. *See* sub-head B—Voted.					
(25) Improvement of Rohea-Goalpara Road.	35,000	30,000	27,575	—7,425	—2,425
Cols. 5. and 6.—Same as item (2)—Col. 5. Estimate Rs. 2,09,000; expenditure to end of 1953-54 Rs. 1,56,252; balance Rs. 52,748; in progress. *See* sub-head B—Voted.					
(26) Improvement of Comilla-Nabinagar Road.	1,00,000	2,62,365	30,134	—69,866	—2,32,231
Cols. 5 and 6 ;—Same as item (22). Estimate Rs. 10,05,000; expenditure to end of 1953-54 Rs. 5,06,916; balance Rs. 4,98,084; in progress. *See* sub-head B—Voted.					
(27) Improvement of Juri-Sheola Road.	2,00,000	95,000	49,161	—1,50,839	—45,839
Cols. 5. and 6.—Same as item (2)—Col. 5. Estimate Rs. 35,62,000; expenditure to end of 1953-54 Rs. 12,19,688; balance Rs. 23,42,312; in progress. *See* sub-head B—Voted.					
(28) Surface Improvement to Chittagong-Arakan Road (Dohazari-Ramu section).	2,00,000	1,50,000	1,22,981	—77,019	—27,019
Cols. 5 and 6—Same as item (2)—Col.5. Estimate Rs. 37,77,000; expenditure to end of 1953-54 Rs. 14,49,559; balance Rs. 23,27,441; in progress. *See* sub-head B—Voted.					
(29) Improvement of Chuadanga-Jhenidah Road.	45,000	..	—5,365	—50,365	—5,365
Cols. 5 and 6—Transfer of site materials. Estimate Rs. 9,29,000; expenditure to end of 1953-54 Rs.7,36,945; balance Rs. 1,92,055; in progress. *See* sub-head B—Voted.					
(30) Permanent acquisition of lands requisitioned in connection with the improvement of roads for Military purposes.	1,00,000	..	..	—1,00,000	..
Col. 5.—Due to non-execution of the work for administrative reasons. Estimate not yet sanctioned.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works—*concld.*					
Original Works—Communications—*concld.*					
II—Other major works for which specific provision was made in the budget—					
(31) Improvement to Gopalpur-Lalpur Road.	35,000	35,000	28,002	—6,998	—6,998

Cols. 5 and 6.—Same as item (2)—Col. 5. Estimate *nil*; expenditure to end of 1953-54 Rs. 28,002; excess Rs. 28,002; in progress. *See* sub-head B—Voted.

(32) Improvement of Subalpur Ghat to Locknathpur Road.	20,000	20,000	1,743	—18,257	—18,257

Cols. 5 and 6.—Due to clearance of suspense. Estimate Rs. 16,000; expenditure to end of 1953-54 Rs. 1,743; balance Rs. 14,257; in progress. *See* sub-head B—Voted.

IV—Minor works—					
(33) Collectively.					
Charged	*3,000*	..	..	*—3,000*	..

Col. 5.—Due to no demand.

Voted	25,000	14,126	3,704	—21,296	—10,422

Cols. 5 and 6.—Slow progress of works due to late receipt of funds. *See* sub-head B—Voted.

Total 50—Civil Works— *Charged*	*27,000*	*11,340*	*7,342*	*—19,658*	*—3,998*
Voted ..	37,96,000	22,38,973	13,97,404	—23,98,596	—8,41,569

80.—Town Development schemes.

Town Planning Schemes at Dacca.

I—Major works above Rs.50,000 for which specific provision was made in the budget.					
(34) Development of Industrial area at Tejgaon.	3,44,000	3,44,000	3,39,943	—4,057	—4,057

Estimate Rs. 37,15,000; expenditure to end of 1953-54 Rs. 23, 19,467; balance Rs. 13,95,533; in progress. *See* sub-head L (1).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—	Outlay compared with Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development schemes— *contd.*					
Town Planning Schemes at Dacca—contd.					
I—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(35) Development of the Commercial and Business area near Motijheel.	2,22,000	2,22,000	2,72,621	+50,621	+50,621

Cols. 5 and 6.—Due to payment of outstanding liabilities. Estimate Rs.25,19,000; expenditure to end of 1953-54 Rs. 13,80,390; balance Rs. 11,38,610; in progress. *See* sub-head L(1).

(36) Development of private residential area at Dhanmondai.	7,97,000	7,97,000	—12,654	— 8,09,654	—8,09,654

Cols. 5 and 6.—Due to slow progress of work owing to late receipt of loan from the Central Government. Estimate Rs. 18,97,000; expenditure to end of 1953-54 Rs. 10,83,622; balance Rs. 8,13,378; in progress. *See* sub-head L(1).

(37) Nawabpur Road extension and shopping centre, Dacca.	1,24,000	1,24,000	1,27,868	+3,868	+3,868

Cols. 5 and 6.— Same as item (6)—Col. 6. Estimate Rs. 7,35,000; expenditure to end of 1953-54 Rs. 3,60,059; balance Rs. 3,74,941; in progress. *See* sub-head L(1).

(38) Development of an area for Provincial Police Head Quarters and Central Government Officers and staff quarters at Rajarbag, Dacca.	10,44,900	10,44,900	5,07,261	— 5,37,639	—5,37,639

Cols. 5 and 6.—Same item (36). Estimate Rs. 35,27,000; expenditure to end of 1953-54 Rs. 20,82,799; balance Rs. 14,44,201; in progress. *See* sub-head L(1).

(39) Market near Azimpura Staff Colony.	2,10,500	2,10,500	1,89,806	—20,694	—20,694

Cols. 5 and 6.—Same as item (36). Estimate Rs. 21,97,000 (under modification); expenditure to end of 1953-54 Rs. 26,91,780; excess Rs. 4,94,780; in progress *See* sub-head L(1).

(40) Development of private Tanneries, Dacca.	41,500	41,500	54,587	+13,087	+13,087

Cols. 5 and 6.—Same as item (36). Estimate Rs. 3,79,000; expenditure to end of 1953-54 Rs. 66,443; balance Rs. 3,12,557; in progress. *See* sub-head L(1).

ANNEXURE A—contd.

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes— *contd.*					
Town Planning Schemes at Dacca—concld.					
I—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(41) Removal and Reconstruction of Dacca Sporting Association and other playgrounds at Dacca.	22,500	22,500	45,402	+22,902	+22,902
Cols 5 and 6.—Same as item (6)—Col.6. Estimate Rs. 3,71,000; expenditure to end of 1953-54 Rs. 2,94,905; balance Rs. 76,095; in progress. *See* sub-head L(I).					
(42) Realignment and Development of Eskaton Road.	70,000	70,000	— 7,527	— 77,527	— 77,527
Cols. 5 and 6.—Due to transfer of site materials. Estimate nil; expenditure to end of 1953-54 Rs. 66,717; excess Rs.66,717; in progress. *See* sub-head L(I).					
(43) Construction and realignment of Dilkhusa Road.	3,79,000	3,79,000	— 1,58,835	—5,37,835	—5,37,835
Cols. 5 and 6.—Same as item (42). Estimate Rs. 6,76,000; expenditure to end of 1953-54 Rs. 1,87,199; balance Rs. 4,88,801; in progress. *See* sub-head L(I).					
(44) Re-alignment of Satmasjid Road.	9,000	9,000	415	—8,585	—8,585
Cols. 5 and 6.—Same as item (36). Estimate Rs. 2,80,000; expenditure to end of 1953-54 Rs. 2,27,545; balance Rs. 52,455; in progress. *See* sub-head L(I).					
IV-Minor works—					
(45) Collectively.	2,600	2,600	412	—2,188	—2,188
Cols. 5 and 6.—Same as item (3). *See* sub-head L(I).					
Town Planning Schemes at Chittagong.					
I—Major works above Rs.50,000 for which specific provision was made in the budget—					
(46) Development of an Industrial area at Chittagong.	3,55,000	3,55,000	1,91,904	—1,63,096	—1,63,096
Cols. 5 and 6.—Same as item (36). Estimate Rs.32,38,000; expenditure t end of 1953-54 Rs. 15,24,456; balance Rs. 17,13,544; in progress. *See* sub-head L(II).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes— *concld.*					
Town Planning Schemes at Chittagong—concld.					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(47) Development of Godown area at Chittagong.	1,63,000	1,63,000	1,57,782	—5,218	—5,218
Cols. 5 and 6.—Same as item (36). Estimate Rs. 16,01,000; expenditure to end of 1953-54 Rs. 7,32,110; balance Rs. 8,68,890; in progress. *See* sub-head L(II)					
(48) Development of Residential area at Chittagong.	2,29,000	2,29,000	29,257	—1,99,743	—1,99,743
Cols. 5 and 6.—Same as item (36). Estimate Rs.7,36,000; expenditure to end of 1953-54 R.5,02,499; balance Rs. 2,33,501; in progress. *See* sub-head L(II).					
(49) Extension of Chittagong Development areas and development of 160 acres of Land for officers and staff quarters of Central Government, etc.	2,68,000	2,68,000	2,25,527	—42,473	—42,473
Cols. 5 and 6.—Same as item (36). Estimate Rs. 80,37,000; expenditure to end of 1953-54 Rs.11,67,810; balance Rs.68,69,190; in progress. *See* sub-head (L(II).					
(50) Development of Commercial area at Chittagong.	5,31,000	5,31,000	4,60,578	—70,422	—70,422
Cols. 5 and 6.—Same as item (36). Estimate Rs. 29,77,000; expenditure to end of 1953-54 Rs.23, 96,287; balance Rs.5,80,713; in progress. *See* sub-head L(II).					
Total 80—Town Development Schemes.	48,13,000	48,13,000	24,24,347	—23,88,653	—2 ,88,653
81-Civil Works not charged to Revenue.					
Original works—buildings.					
I-Major works above Rs.50,000 for which specific provision was made in the budget.					
(51) Additions and alterations to the Eden Buildings including lightning conductors.	2,00,000	24,025	23,041	—1,76,959	—984
Col. 5.—Same as item (I)—Col. 5. Estimate Rs.8,67,000; expenditure to end of 1953-54 Rs.15,30,714; excess Rs.6,63,714; in progress. *See* sub-head M.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(52) Construction of quarters for the accommodation of officers, staff, etc., Dacca.	12,00,000	6,96,525	,01,143	—5,98,857	—95,382

Cols. 5 and 6.—Same as item (2). Estimate Rs.1,79,83,000; expenditure to end of 1953-54 Rs. 1,38,10,976; balance Rs. 41,72,024; in progress. *See* sub-head M.

(53) Construction of a shed for Medical stores at Tejgaon.	2,000	16,000	4,034	+2,034	—11,966

Col. 5.—Same as item (36). Col. 6.—Same as item (2). Estimate Rs.5,90,000; expenditure to end of 1953-54 Rs. 5,54,241; balance Rs. 35,759; in progress. *See* sub-head M.

(54) Construction of Textile Institute at Tejgaon.	8,23,000	11,05,000	10,31,447	+2,08,447	— 73,553

Col. 5.—Same as item (6)—Col 6. Col. 6.—Same as item (2). Estimate Rs. 34,26,0 0; expenditure to end of 1953-54 Rs. 25,52,961; balance Rs. 8, 3,039; in progress. *See* sub-head M.

(55) Construction of East Bengal Tainning Institute at Hazaribagh.	1,00,000	1,00,000	55,900	—44,100	—44,100

Cols. 5 and 6.—Same as item (2). Estimate Rs. 7,84,000; expenditure to end of 1953-54 Rs. 6,66,391; balance Rs. 1,17,609; in progress. *See* sub-head M.

(56) Construction of Ceramic Institute at Tejgaon.	1,50,000	1,50,000	49,600	—1,00,400	—1,00,400

Cols. 5 and 6.—Same as item (2). Estimate Rs. 11,69,000; expenditure to end of 1953-54 Rs. 8,88,861; balance Rs. 2,80,139; in progress. *See* sub-head M.

(57) East Pakistan Government Press at Tejgaon, Dacca.	4,50,000	3,01,827	2,78,150	—1,71,850	—23,677

Cols. 5 and 6.—Same as item (2). Estimate Rs. 40,91,000; expenditure to end of 1953-54 Rs. 34,15,920; balance Rs. 6,75,080; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(58) Raising of land at Begumganj for the District Hea quarters, Noakhali.	2,00,000	14,000	9,742	—1,90,258	—4,258

Col. 5.—Same as item (1)—Col.5. Col.6.—Same as item (3)—Col.5. Estimate Rs. 40,91,000; expenditure to end of 1953-54 Rs. 5,70,149; balance Rs. 35,20,851; in progress. *See* sub-head M.

(59) Extension of the Law Court Buildings at Chittagong.	1,00,000	1,09,000	88,376	—11,624	—20,624

Cols. 5 and 6.—Due to non-utilisation of the fund pending acceptance of supplementary tender. Estimate Rs. 5,99,000; expenditure to end of 1953-54 Rs. 5,26,779; balance Rs. 72,221; in progress. *See* sub-head M.

(60) Construction of a godown for the storage of materials at Dacca.	1,00,000	600	38,099	—61,901	+37,499

Col. 5.—Same as item (36). Col. 6.—Due to urgency of the work towards the close of the year. Estimate Rs. 2,57,000; expenditure to end of 1953-54 Rs. 38,099; balance Rs. 2,18,901; in progress. *See* sub-head M.

(61) Construction of Forms, Stores and Publication building at Tejgaon.	1,00,000	25,405	2,473	—97,527	—22,932

Cols. 5 and 6.—Same as item (2). Estimate Rs.12,74,000; expenditure to end of 1953-54 Rs. 47,462; balance Rs. 12,26,538; in progress. *See* sub-head M.

(62) Opening a Cement Concrete Block making Factory at Dacca.	10,000	1,000	969	—9,031	—31

Col. 5.—Same as item (31)—Col. 5. Estimate Rs. 2,57,000; expenditure to end of 1953-54 Rs. 969; balance Rs. 2,56,031; in progress. *See* sub-head M.

(63) Construction of New Survey Institute Building at Mainamati in Tippera.	3,80,000	36,000	13,741	—3,66,259	—22,259

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Same as item (2). Estimate Rs. 7,17,000; expenditure to end of 1953-54 Rs. 1,20,268; balance Rs. 5,96,732; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(64) Construction of Building for the Dacca College (at a new site).	2,00,000	..	..	—2,00,000	..

Col. 5.—Due to non-sanction of the plans and estimates.

(65) Road from Motijheel *via* Fakirapul, Purana Paltan to Moghbazar.	2,00,000	..	..	—2,00,000	

Col. 5.—Same as item (30)—Col. 5. Estimate Rs. 4,10,000; expenditure to end of 1953-54 nil; balance Rs. 4,10,000; in progress. *See* sub-head M.

(66) Development of Road in Santinagar—Siddheswari area.	3,00,000	..	..	—3,00,000	..

Col. 5.—Same as item (65)—Col. 5. *See* sub-head M.

(67) Construction of staff quarters attached to East Pakistan Government Press at Tejgaon.	8,00,000	11,357	15,382	—7,84,618	+4,025

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Same as item (6)—Col. 6. Estimate Rs.44,31,000; expenditure to end of 1953-54 Rs. 15,382; balance Rs. 44,15,618; in progress. *See* sub-head M.

(68) Construction of New Police Hospital at Dacca.	1,00,000	89,354	9,558	—90,442	—79,796

Cols. 5 and 6.—Same as item (2). Estimate Rs. 14,09,000; expenditure to end of 1953-54 Rs. 12,79,923; balance Rs. 1,29,077; in progress. *See* sub-head M.

(69) Construction of three storeyed barrack at Rajarbagh.	50,000	71,000	46,139	—3,861	—24,861

Cols. 5 and 6.—Same as item (2). Estimate Rs. 11,64,000; expenditure to end of 1953-54 Rs. 9,02,979; balance Rs. 2,61,021; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(70) Store godown near Railway in Chittagong.	1,00,000	38,000	..	—1,00,000	—38,000

Col. 5.—Expenditure booked under "80—Town Development Schemes". Estimate Rs. 1,92,000; expenditure to end of 1953-54 nil; balance Rs. 1,92,000; in progress. *See* sub-head M.

(71) Construction of Building for the office of the Director of Land Records and Surveys at Tejgaon.	2,50,000	1,45,622	1,74,039	—75,961	+28,417

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Same as item (6)—Col. 6. Estimate Rs. 9,15,000; expenditure to end of 1953-54 Rs. 11,68,607; excess Rs. 2,53,607; in progress. *See* sub-head M.

(72) Godowns for storing materials at Chittagong.	40,000	..	..	—40,000	..

Col. 5.—Same as item (71)—Col. 5. Estimate Rs. 1,93,000; expenditure to end of 1953-54 nil; balance Rs. 1,93,000; in progress. *See* sub-head M.

(73) Construction of Quarters for Readers and Lecturers of the Dacca University.	2,00,000	1,50,000	1,26,763	—73,237	—23,237

Cols. 5 and 6.—Same as item (2). Estimate Rs. 5,50,000; expenditure to end of 1953-54 Rs. 5,22,724; balance Rs. 27,276; in progress. *See* sub-head M.

(74) Construction of Buildings for Botany, Biology and Zoology Departments of the Murari Chand College, Sylhet.	75,000	18,957	18,958	—56,042	+1

Col. 5.—Same as item (36). Estimate Rs. 3,18,000; expenditure to end of 1953-54 Rs. 1,28,237; balance Rs. 1,89,763; in progress. *See* sub-head M.

(75) Construction of a Hotel at Shahbag, Dacca.	20,00,000	26,97,308	19,26,678	—73,322	—7,70,630

Cols. 5 and 6.—Same as item (36). Estimate Rs. 49,00,000; expenditure to end of 1953-54 Rs. 42,51,150; balance Rs. 6,48,850; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(76) Construction of two semi-permanent tin sheds having a total space of 10,000 sq. ft. for office accommodation on the northern side of the new Secretariat Building, Dacca.	50,000	..	..	—50,000	..

Col. 5.—Same as item (31)—Col. 5. *See* Sub-head M.

(77) Light storey over the Fazlul Huq Muslim Hall, Dacca.	2,40,000	1,38,660	1,63,809	—76,191	+25,149

Col. 5.—Same as item (1)—Col. 5. Col. 6.—Adjustment of cost of materials. Estimate Rs. 7,12,000; expenditure to end of 1953-54 Rs. 6,16,455; balance Rs. 95,545; in progress. *See* sub-head M.

(78) Light Storey over the existing Dacca Hall, Dacca.	2,00,000	1,25,924	1,29,951	—70,049	+4,027

Col. 5.—Same as item 1)—Col. 5. Col. 6.—Same as item (77)—Col. 6. Estimate Rs. 7,12,000; expenditure to end of 1953-54 Rs. 4,55,641; balance Rs. 2,56,359; in progress. *See* sub-head M.

(79) Collectively ..	43,76,000	..	..	—43,76,000	..

Col. 5.—Post-budget decision to transfer Town Planning Schemes to "80—Town Development Schemes".

II-Other major works for which specific provision was made in the budget.					
(80) Construction of a barrack at Police Line, Comilla.	20,000	11,500	11,679	—8,321	+179

Col. 5.—Same as item (36). Estimate Rs. 48,000; expenditure to end of 1953-54 Rs. 60,635; excess Rs.12,635; in progress. *See* sub-head M.

(81) Collectively ..	1,84,000	54,008	59,030	—1,24,970	+5,022

See sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*contd.*					
Original Works—Buildings—*concld.*					
III.—Major works for which specific provision was not made in the budget.					
(82) Construction of semi-permanent barracks at Plassey area.	..	..	—1,54,351	—1,54,351	—1,54,351
Cols. 5 and 6.—Transfer of site materials. Estimate Rs.4,00,000; expenditure to end of 1953-54 Rs.7,54,630; excess Rs.3,54,630; in progress. *See* sub-head M.					
(83) Collectively ..	3,65,488	3,14,021	3,14,021	—51,467	..
Col. 5.—Due to economy measures.					
Original works—Communications.					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—					
(84) Construction of Chittagong-Rangamati Road (Portion under Chittagong Division).	50,000	1,53,232	1,49,408	+99,408	—3,824
Col. 5.—Same as item (6)—Col. 6. Estimate Rs.31,77,000; expenditure to end of 1953-54 Rs.29,15,291; balance Rs.2,61,709; in progress. *See* sub-head N—Voted.					
(85) Improvement of Mymensingh-Haluaghat, Road.	1,00,000	5,50,000	6,23,117	+5,23,117	+73,117
Cols. 5. and 6.—Same as item (6)—Col. 6. Estimate Rs.46,34,700; expenditure to end of 1953-54 Rs.33,05,067; balance Rs.13,29,633; in progress. *See* sub-head N—Voted.					
(86) Construction of bridges on Sylhet-Sunamganj Road.	10,000	3,50,000	3,14,140	+3,04,140	—35,860
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.19,88,000; expenditure to end of 1953-54 Rs.14,21,381; balance Rs.5,66,619; in progress. *See* sub-head N—Voted.					
(87) Improvement of Satkhira-Illispur Road.	50,000	2,51,032	1,55,518	+1,05,518	—95,514
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.8,45,000; expenditure to end of 1953-54 Rs.7,30,648; balance Rs.1,14,352; in progress. *See* sub-head N—Voted					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(88) Improvement of Begumganj-Dagen-Bhuyan-Feni Road in the district of Noakhali.	50,000	6,20,000	4,65,190	+4,15,190	—1,54,810

Col. 5.—Same as item (6)—Col. 6. Col. 6—Same as item (22). Estimate Rs.12,40,000; expenditure to end of 1953-54 Rs.17,89,642; excess Rs.5,49,642; in progress. *See* sub-head N—Voted.

(89) Improvement of Darsana-Jibannagar Road (Kushtia).	10,000	83,977	22,928	+12,928	—61,049

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.4,65,000; expenditure to end of 1953-54 Rs.1,73,617; balance Rs.2,91,383; in progress. *See* sub-head N.—Voted.

(90) Improvement of Tetulia-Boda-Panchagarh Road in the district of Dinajpur.	10,000	1,74,000	1,32,737	+1,22,737	—41,263

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.20,44,000; expenditure to end of 1953-54 Rs.8,28,103; balance Rs.12,15,897; in progress. *See* sub-head N—Voted.

(91) Improvement of Mirzapur-Joydebpur Road.	5,00,000	18,32,800	25,72,171	+20,72,171	+7,39,371

Cols. 5. and 6.—Same as item (6)—Col. 6. Estimate Rs.47,38,000; expenditure to end of 1953-54 Rs.49,53,167; excess Rs.2,15,167; in progress. *See* sub-head N—Voted.

(92) Construction of Road from Ramgarh to Dhoom in Chittagong.	10,000	2,35,000	2,68,569	+2,58,569	+33,569

Cols 5. and 6.—Same as item (35). Estimate Rs.14,69,000; expenditure to end of 1953-54 Rs.13,52,686; balance Rs.1,16,314; in progress. *See* sub-head N—Voted.

(93) Perojpur-Hularhat Road	10,000	1,13,400	47,899	+37,899	—65,501

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.6,64,000; expenditure to end of 1953-54 Rs.4,22,873; balance Rs.2,41,127; in progress. *See* sub-head N.—Voted.

ANNEXURE A—*contd.*

Detailed statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major wroks above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(94) Bhola Station to Bhola Town Road (Earth work).	10,000	1,01,900	1,09,613	+99,613	+7,713

Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.8,92,000; expenditure to end of 1953-54 Rs.6,92,244; balance Rs.1,99,756; in progress. *See* sub-head N.—Voted.

(95) Construction of Chittagong-Dohazari Ramu-Arakan Road (Bridges).	3,25,000	13,70,000	10,20,100	+6,95,100	—3,49,900

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Due to shortage of material. Estimate Rs.66,08,000; expenditure to end of 1953-54 Rs.73,10,035; excess Rs.7,02,035; in progress. *See* sub-head N—Voted.

(96) Sherpur-Jamalpur-Nalitabari Road.	25,000	4,00,000	3,56,062	+3,31,062	—43,938

Col. 5.—Same as item (35). Col. 6.—Same as item (23). Estimate Rs.30,02,000; expenditure to end of 1953-54 Rs.18,38,194; balance Rs.11,63,806; in progress. *See* sub-head N.—Voted.

(97) Improvement of Churkhai-Atgram-Zakiganj Road.	50,000	3,00,000	2,95,989	+2,45,989	—4,011

Col. 5.—Same as item (36). Estimate Rs. 20,99,000 ; expenditure to end of 1953--54 Rs. 19,74,634 ; balance Rs. 1,24,366 ; in progress. *See* sub-head N—Voted.

(98) Jessore-Jhenidah Road	50,000	1,36,100	61,088	+11,088	—75,012

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 15,31,000 ; expenditure to end of 1953-54 Rs. 10,67,933 ; balance Rs. 4,63,067 ; in progress. *See* sub-head N—Voted.

(99) Jessore-Narail Road	50,000	3,06,066	1,44,304	+94,304	—1,61,762

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as ietm (22). Estimate Rs. 20,33,000 ; expenditure to end of 1953-54 Rs. 13,59,322 ; balance Rs. 6,73,678 ; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement oj Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(100) Birganj-Panchagarh Road.	10,000	5,45,000	4,68,282	+4,58,282	—76,718

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 43,02,000; expenditure to end of 1953-54 Rs. 22,57,664 ; balance Rs. 20,44,336 ; in progress. *See* sub-head N—Voted.

(101) Begumganj-Maizdi Road.	10,000	10,000	2,996	—7,004	—7,004

Cols. 5 and 6.—Same as item (22). Estimate Rs. 3,01,000 ; expenditure to end of 1953-54 Rs. 3,47,633 ; excess Rs. 46,633 ; in progress. *See* sub-head N—Voted.

(102) Brahmanbaria-Nasirnagar Road.	3,00,000	8,25,000	5,37,251	+2,37,251	—2,87,749

Col. 5.—Same as ietm (35). Col. 6.—Same as item (22). Estimate Rs. 62,79,000 ; expenditure to end of 1953-54 Rs. 19,54,965 ; balance Rs. 43,24,035 ; in progress. *See* sub-head N—Voted.

(103) Jharia-Durgapur Road (Mymensingh).	25,000	99,000	..	—25,000	—99,000

Cols. 5 and 6.—Same as item (30)—Col. 5. Estimate Rs. 4,16,000 ; expenditure to end of 1953-54, Rs. 7,65,870 ; excess Rs. 3,49,870 ; in progress. *See* sub-head N—Voted.

(104) Santahar-Naogaon-Mahadevpur-Patnitola-Dhamoirhat Road.	25,000	3,63,900	3,21,552	+2,96,552	—42,348

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 12,35,000; expenditure to end of 1953-54 Rs. 8,35,612 ; balance Rs. 3,99,388 ; in progress. *See* sub-head N—Voted.

(105) Border Road running East to West—75 miles in Garo Hills foot.	1,00,000	2,67,000	2,21,775	+1,21,775	—45,225

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Slow progress of work due to late receipt of allotment. Estimate Rs. 49,30,000 ; expenditure to end of 1953-54 Rs. 21,91,918 ; balance Rs. 27,38,082 ; in progress. *See* sub-head N—Voted.

ANNEXURE A—contd.

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communi-cations—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(106) Pabna-Nagarbari Road	50,000	4,82,000	4,13,082	+3,63,082	—68,918
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 33,39,000 ; expenditure to end of 1953-54 Rs.20,55,649 ; balance Rs.12,83,351 ; in progress. *See* sub-head N—Voted.					
(107) Saidpur-Rangpur-Dharagarh Road.	50,000	6,58,000	6,18,499	+5,68,499	—39,501
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 24,87,000 ; expenditure to end of 1953-54 Rs. 24,49,959 ; balance Rs. 37,041 ; in progress. *See* sub-head N—Voted.					
(108) Kurigram-Bhurunga-mari Road.	;0,000	1,43,000	27,192	+17,192	—1,15,808
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 8,19,000 ; expenditure to end of 1953-54 Rs. 4,04,108 ; balance Rs. 4,14,892 ; in progress. *See* sub-head N—Voted.					
(109) Rajshahi-Natore Road	50,000	10,000	24,250	—25,750	+14,250
Col. 5.—Same as item (2). Col. 6.—Same as item (35). Estimate Rs. 13,79,000 ; expenditure to end of 1953-54 Rs. 13,91,321 ; excess Rs. 12,321 ; in progress. *See* sub-head N (Voted.)					
(110) Dacca-Demrah Road	3,60,000	4,05,000	5,41,524	+1,81,524	+1,36,524
Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs. 11,76,000 ; expenditure to end of 1953-54 Rs. 16,62,003 ; excess Rs. 4,86,003 ; in progress. *See* sub-head N—Voted.					
(111) Demrah-Madhabdi Road.	4,00,000	6,47,700	1,73,364	—2,26,636	—4,74,336
Cols. 5 and 6.—Same as item (22). Estimate Rs.25,60,000 ; expenditure to end of 1953-54 Rs. 16,59,467 ; balance Rs. 9,00,533 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(112) Mirzapur-Tangail Road	3,00,000	5,69,995	8,75,518	+5,75,518	+3,05,523
Cols. 5 and 6.—Same as item (35). Estimate Rs. 21,52,000 ; expenditure to end of 1953-54 Rs. 19,64,005 ; balance Rs. 1,87,995 ; in progress. *See* sub-head N.—Voted.					
(113) Road from Narayanganj to New Jute Mill Area on the Bank of the Lakhya River.	2,00,000	71,000	43,961	—1,56,039	—27,039
Cols. 5 and 6.—Same as item (2). Estimate Rs. 4,87,000 ; expenditure to end of 1953-54 Rs. 5, 08,046 ; excess Rs. 21,046 ; in progress. *See* sub-head N—Voted.					
(114) Improvement of Chittagong-Rangamati Road (portion under Chittagong Hill Tracts Division)	1,00,000	1,20,400	1,52,643	+52,643	+32,243
Cols. 5 and 6.—Same as item (35). Estimate Rs. 40,32,000 ; expenditure to end of 1953-54 Rs. 26,34,000 ; balance Rs. 13,98,000 ; in progress. *See* sub-head N—*Charged.*					
(115) Construction of Tongi Bridge.	25,000	1,08,560	1,24,693	+99,693	+16,133
Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs. 2,55,000 ; expenditure to end of 1953-54 Rs. 6,79,745 ; excess Rs. 4,24,745 ; in progress. *See* sub-head N—Voted.					
(116) Dacca-Aricha-Faridpur Road.	12,00,000	9,20,000	12,95,917	+95,917	+3,75,917
Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs. 65,29,000 ; expenditure to end of 1953-54 Rs. 30,08,358 ; balance Rs. 35,20,642 ; in progress. *See* sub-head N—Voted.					
(117) Tongi-Jaydebpur Road	50,000	2,93,000	1,23,714	+73,714	—1,69,286
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 9,72,000 ; expenditure to end of 1953-54 Rs. 4,20,464 ; balance Rs. 5,51,536 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(118) Adamji Jute Mills to Demra Road.	2,00,000	2,86,600	2,64,497	+64,497	—22,103

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 9,83,000 ; expenditure to end of 1953-54 Rs. 6,58,635 ; balance Rs. 3,24,365 ; in progress. *See* sub-head N—Voted.

(119) Narsingdi-Madhabdi Road.	4,00,000	4,09,600	1,63,238	—2,36,762	—2,46,362

Cols. 5 and 6.—Same as item (22). Estimate Rs.11,99,000; expenditure to end of 1953-54 Rs.3,38,302; balance Rs.8,60,698; in progress. *See* sub-head N—Voted.

(120) Construction of a diversion to Dacca-Narayanganj Road by passing the Dacca City.	2,00,000	1,37,600	3,07,072	+1,07,072	+1,69,472

Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.6,93,000; expenditure to end of 1953-54 Rs.6,54,030; balance Rs.38,970; in progress. *See* sub-head N—Voted.

(121) Goalundoghat-Faridpur Road.	50,000	..	214	—49,786	+214

Col. 5.—Same as item (30)—Col. 5. Estimate *nil*; expenditure to end of 1953-54 Rs.224; excess Rs.224; in progress. *See* sub-head N—Voted.

(122) Karimpur *via* Madhukhali to Border Road (Faridpur-Kamarkhali).	5,00,000	3,22,750	2,91,587	—2,08,413	—31,163

Cols. 5 and 6.—Same as item (2). Estimate *nil*; expenditure to end of 1953-54 Rs.2,91,587; excess Rs.2,91,587; in progress. *See* sub-head N—Voted.

(123) Barisal-Madaripur Road	5,00,000	61,132	2,15,986	—2,84,014	+1,54,854

Col. 5.—Same as item (2). Col. 6.—Payment of arrear land cost. Estimate Rs.37,79,000 ; expenditure to end of 1953-54 Rs.8,76,057 ; balance Rs.29,02,943; in progress. *See* sub-head N.—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major Works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(124) Faridpur-Madaripur Road.	2,00,000	1,73,355	92,667	—1,07,333	—80,688

Cols. 5 and 6.—Same as item (2). Estimate *nil*. expenditure to end of 1953-54 Rs.7,32,200; excess Rs.7,32,200; in progress. *See* sub-head N.—Voted.

(125) Magura-Faridpur Road (up to Jessore).	4,00,000	4,22,750	1,06,748	—2,93,252	—3,16,002

Cols. 5 and 6.—Same as item (2). Estimate Rs.10,06,000; expenditure to end of 1953-54 Rs.3,52,579; balance Rs.6,53,421; in progress. *See* sub-head N.—Voted.

(126) Chuknagar-Satkhira Road.	5,00,000	1,31,892	1,17,310	—3,82,690	—14,582

Cols. 5 and 6.—Same as item (2). Estimate nil; expenditure to end of 1953-54 Rs.2,66,304; excess Rs.2,66,304; in progress. *See* sub-head N.—Voted.

(127) Muladuli-Dauria Road	1,00,000	30,800	45,175	—54,825	+14,375

Col. 5.—Same as item (2). Col. 6.—Same as item (35). Estimate Rs.4,91,000; expenditure to end of 1953-54 Rs.1,95,388; balance Rs.2,95,612; in progress. *See* sub-head N.—Voted.

(128) Ullapara-Shahzadpur Road.	1,00,000	2,59,000	1,98,790	+98,790	—60,210

Col. 5.—Same as item (6)—Col. 6. Col. 6—Due to non-payment of contractor's bills for technical difficulties towards close of the year. Estimate Rs.11,71,000 ; expenditure to end of 1953-54 Rs.5,22,719 ; balance Rs.6,48,281 ; in progress. *See* sub-head N.—Voted.

(129) Natore-Muladuli Road	1,00,000	2,08,000	2,30,542	+1,30,542	+22,542

Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.30,76,000; expenditure to end of 1953-54 Rs.10,58,214; balance Rs.20,17,786; in progress. *See* sub-head N—Voted.

(130) Rohanpur-Sibganj-Nawabganj Road.	50,000	37,000	44,398	—5,602	+7,398

Col. 5.—Same as item (2). Col. 6.—Same as item (6)—Col. 6. Estimate Rs.16,22,000; expenditure to end of 1953-54 Rs.3,15,135; balance Rs.13,06,865; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-Priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(131) Patnitola-Porsha (*via* Sapahar) Road.	50,000	5,243	5,243	—44,757	..

Col. 5.—Same as item (2). Estimate Rs.5,55,000; expenditure to end of 1953-54 Rs.2,06,370; balance Rs.3,48,630; in progress. *See* sub-head N.—Voted.

(132) Rajshahi-Godagari Road	20,000	70,000	64,392	+44,392	—5,608

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Non-payment of contractor's bill for technical difficulties. Estimate Rs.5,15,000; expenditure to end of 1953-54 Rs.2,46,782; balance Rs.2,68,218; in progress. *See* sub-head N.—Voted.

(133) Darwani-Birganj Road	20,000	21,000	20,625	+625	—375

Col. 6.—Same as item (22). Estimate Rs.5,22,000; expenditure to end of 1953-54 Rs.1,80,444; balance Rs.3,41,556; in progress. *See* sub-head N.—Voted.

(134) Dinajpur-Fulbari Road *via* Ramsagar (item 150 of the year 1952-53.)	1,10,000	4,57,000	4,60,621	+3,50,621	+3,621

Col. 5.—Same as item (6)—Col. 6. Estimate *nil*; expenditure to end of 1953-54 Rs.13,62,203; excess Rs.13,62,203; in progress. *See* sub-head N—Voted.

(135) Thakurgaon to Railway Station Road.	10,000	8,000	768	—9,232	—7,232

Cols. 5 and 6.—Same as item (32)—Col. 5. Estimate *nil*; expenditure to end of 1953-54 Rs. 1,09,259; excess Rs.1,09,259; in progress. *See* sub-head N.—Voted.

(136) Sonahat-MadarganjRoad to meet Kurigram-Bhurungamari Road.	10,000	59,000	36,238	+26,238	—22,762

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (32)—Col. 5. Estimate Rs.9,42,000; expenditure to end of 1953-54 Rs.2,87,795; balance Rs.6,54,205; in progress; *See* sub-head N.—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(137) Rangpur-Rahabalpur Road.	1,00,000	1,08,000	2,45,326	+1,45,326	+1,37,326

Cols. 5 and 6.—Same as item (35). Estimate Rs.2,70,8,000; expenditure to end of 1953-54 Rs.10,05,942; balance Rs.17,02,058; in progress. *See* sub-head N—Voted.

(138) Tangamari Bridge, Rangpur-Nilphamari Road.	20,000	55,000	61,380	+41,380	+6,380

Col. 5.—Same as item (6)—Col. 6. Col· 6.—Work completed at less cost. Estimate Rs.51,000; expenditure to end of 1953-54 Rs.61,380; excess Rs.10,380; completed. *See* sub-head N.—Voted.

(139) Chuadanga-Darshana Road.	50,000	30,278	29,999	—20,001	—279

Col. 5.—Same as item (2). Estimate *nil*; expenditure to end of 1953-54 Rs.1,61,532; excess Rs.1,61,532; in progress. *See* sub-head N—Voted.

(140) Jamalpur-Dhanua-Kamalpur Road.	1,00,000	33,117	35,421	—64,579	+2,304

Col. 5.—Same as item (2). Col. 6.—Same as item (6)—Col. 6. Estimate Rs.10,90,000; expenditure to end of 1953-54 Rs.4,71,151; balance Rs.6,18,849; in progress. *See* sub-head N—Voted.

(141) Jamalpur-Madarganj Road.	25,000	34,292	53,537	+28,537	+19,245

Col. 5.—Same as item (35). Col. 6.—Same as item (123)—Col. 6. Estimate Rs.7,93,000; expenditure to end of 1953-54 Rs. 2,15,589 ; balance Rs.5,77,411 ; in progress. *See* sub-head N—Voted.

(142) Fulbaria-Trisal- Tarial Road.	1,00,000	1,20,941	1,08,828	+8,828	—12,113

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.22,26,000 ; expenditure to end of 1953-54 Rs.8,53,662 ; balance Rs.13,72,338 ; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(143) Nandail-Atharabari-Sadikuna Road.	25,000	30,036	10,301	—14,699	—19,735

Cols. 5 and 6.—Same as item (2). Estimate Rs.4,05,000 ; expenditure to end of 1953-54 Rs.1,27,144 balance Rs. 2,77,856 ; in progress. *See* sub-head N—Voted.

(144) Kodalia-Bhaluka Road	50,000	81,077	80,349	+30,349	—728

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs.14,43,000 ; expenditure to end of 1953-54 Rs.5,28,908 ; balance Rs.9, 14, 092 ; in progress. *See* sub-head N—Voted.

(145) Purbadhala-Jharia Road	10,000	8,800	11,107	+1,107	+2,307

Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.4,64,000 ; expenditure to end of 1953-54 Rs.1,93,514 ; balance Rs.2,70,486 ; in progress. *See* sub-head N—Voted.

(146) Nalitabari Border Road	10,000	30,464	32,810	+22,810	+2,346

Col. 5.—Same as item (6)—Col. 6. Estimate Rs.3,10,000 ; expenditure to end of 1953-54 Rs.1,74,162 ; balance 1,35,838; in progress. *See* sub-head N—Voted.

(147) Tangail-Porabari Road	1,00,000	73,561	73,273	—26,727	—288

Col. 5.—Same as item (2). Estimate Rs.19,78,000 ; expenditure to end of 1953-54 Rs.3,37,383 ; balance Rs.16,40,617 ; in progress. *See* sub-head N—Voted.

(148) Jamalpur-Madhupur (Bibarabari) Road.	1,00,000	2,82,002	2,92,785	+1,92,785	+10,783

Cols. 5 and 6.—Same as item (35). Estimate Rs.35,23,000 ; expenditure to end of 1953-54 Rs.8,90,029 ; balance Rs.26,32,971 ; in progress. *See* sub-head N—Voted.

(149) Dilalpur-Kathiadi (*via* Bajitpur and Sorarchar) Road.	25,000	51,610	49,208	+24,208	—2,402

Col. 5.—Same as item (35). Estimate Rs.6,56,000 ; expenditure to end of 1953-54 Rs.2,98,492 ; balance Rs.3,57,508 ; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(150) Sherpur-Chuakhali Road.	5,000	11,100	11,543	+6,543	+443
Col. 5.—Same as item (35). Estimate Rs. 3,23,000; expenditure to end of 1953-54 Rs.1,25,432; balance Rs.1,97,568 ; in progress. *See* sub-head N—Voted.					
(151) Iswarganj-Kanurampur Road	50,000	89,716	25,285	—24,715	—64,431
Cols. 5 and 6.—Same as item (22). Estimate Rs.6,13,000, expenditure to end of 1953-54 Rs.3,27,269; balance Rs.2,85,731 ; in progress. *See* sub-head N.—Voted.					
(152) Pearpur-Nokla-Sherpur *via* Chandrakona Road.	10,00	33,952	36,331	+26,331	+2,379
Cols. 5 and 6.—Same as item (35). Estimate Rs.7,95,000 ; expenditure to end of 1953-54 Rs.3,88,624 ; balance Rs.4,06,376 ; in progress. *See* sub-head N.—Voted.					
(153) Kashba-Metanghor Road	25,000	24,000	22,760	—2,240	—1,240
Cols. 5 and 6.—Same as item (22). Estimate Rs.17,01,000 ; expenditure to end of 1953-54 Rs.2,54,752 ; balance Rs. 14,46,248 ; in progress. *See* sub-head N.—Voted.					
(154) Chittagong Trunk Road	2,00,000	2,00,000	3,02,743	+1,02,743	+1,02,743
Cols. 5 and 6.—Same as item (6)—Col. 6. Estimate Rs.6,81,000 ; expenditure to end of 1953-54 Rs.14,59,540 ; excess Rs.7,78,540 ; in progress. *See* sub-head N.—Voted.					
(155) Chhagalnaya-Muhariganj Road.	10,000	30,000	70,520	+60,520	+40,520
Cols. 5 and 6.—Same as item (35). Estimate Rs.2,95,000; expenditure to end of 1953-54 Rs. 1,68,686 ; balance Rs.1,26,314 ; in progress. *See* sub-head N.—Voted.					
(156) Moglabazar-Dhakadakshin Road.	10,000	1,15,357	78,070	+68,070	—37,287
Col. 5.—Same as item (6)—Col. 6. Col. 6 .—Same as item (22).Estimate Rs.3,73,000; expenditure to end of 1953-54 Rs.2,35,220 ; balance Rs.1,37,780 ; in progress. *See* sub-head N.—Voted.					
(157) Madhabpur-Telipara Road.	2,00,000	1,55,000	55,850	—1,44,150	—99,150
Cols. 5 and 6.—Same as item (22). Estimate *nil*; expenditure to end of 1953-54 Rs.3,60,738; excess Rs.3,60738 ; in progress. *See* sub-head N.—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works Communications—*contd.*					
I.—Major works—above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(158) Biswanath-Rampassa Road.	10,000	4,000	29,493	+19,493	+25,493
Cols. 5 and 6.—Same as tiem (6)—Col. 6. Estimates 3,93,000 ; expenditure to end of 1953-54 Rs.1,66,458; balance Rs.2,26,542 ; in progress. *See* sub-head N—Voted.					
(159) Gopalganj Bhadeswar Road.	10,000	70,700	46,226	+36,226	—24,474
Col. 5.—Same as item (6)—Col. 6. Col. 6. Same as item (22). Estimate Rs.5,23,000 ; expenditure to end of 1953-54 Rs.2,08,432 ; balance Rs,3,14,568 ; in progress. *See* sub-head N—Voted.					
(160) Zorwarganj-Karerhat-Sabhapur Road.	5,00,000	60,000	56,122	—4,43,878	—3,878
Cols. 5 and 6.—Same as item (2). Estimate Rs. 10,56,000 ; expenditure to end of 1953-54 Rs.1,13,586 ; balance Rs.9,42,414 ; in progress. *See* sub-head N—Voted.					
(161) Chittagong Trunk Road (Mily) Chittagong.	10,00,000	50,000	1,56,355	—8,43,645	+1,06,355
Cols. 5 and 6.—Same as item (2). Estimate Rs.75,00,000 ; expenditure to end of 1953-54 Rs.2,06,403 ; balance Rs.72,93,597; in progress. *See* sub-head N—Voted.					
(162) Dantamara-Maizbhandar Road (M).	5,000	40,847	..	—5,000	—40,847
Cols. 5 and 6.—Same as item (22).					
(163) Nazirhat-Maizbhandar Road (M).	5,000	..	..	—5,000	..
Col. 5.—Same as item (30).					
(164) Fatikchari-Maizbhandar Road.	5,000	..	..	—5,000	..
Col. 5.—Same as item (30).					
(165) Hathazari-Kumaria Road.	5,000	30,855	22,799	+17,799	—8,056
Col. 5.—Same as item (6)—Col.6. Col. 6.—Same as item (32)—Col. 5. Estimate Rs.3,40,000; expenditure to end of 1953-54 Rs.96,207; balance Rs.2,43,793 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More + Less —.	Outlay compared with Modified appro-priation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(166) Improvement of the main road in Chittagong Town.	1,00,000	38,517	72,670	—27,330	+34,153
Col. 5—Same as item (2). Col. 6.—Same as item (35). Estimate Rs. 7,27,000 ; expenditure to end of 1953-54 Rs.4,82,569 ; balance Rs.2,44,431 ; in progress. *See* sub-head N—Voted.					
(167) Bongaon-Bhurangamari Road.	5,000	30,000	13,880	+8,880	—16,120
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (2). Estimate Rs. 1,58,000; expenditure to end of 1953-54 Rs. 48,371; balance Rs. 1,09,629; in progress.*See* sub-head N—Voted.					
(168) Improvement of Jharia-Birisiri-Bejoypur Road.	25,000	1,00,000	39,287	+14,287	—60,713
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (22). Estimate Rs. 4,16,000; expenditure to end of 1953-54 Rs. 86,036; balance Rs. 3,29,964; in progress. *See* sub-head N—Voted.					
(169) Improvement of Feni-Chhagalnaiya-Subhapur Road.	5,00,000	1,00,000	2,05,848	—2,94,152	+1,05,848
Col. 5.—Same as item (2). Col. 6.—Same as item (123)—Col. 6.Estimate Rs. 35,32,000; expenditure to end of 1953-54Rs. 6,55,923; balance Rs. 28,76,077; in progress. *See* sub-head N—Voted.					
(170) Bogra-Rahabal Road	1,00,000	1,56,400	1,56,400	+56,400	..
Col. 5.—Same as item (6)—Col. 6. Estimate Rs. 11,14,000; expenditure to end of 1953-54 Rs. 5,51,405; balance Rs. 5,62,595; in progress. *See* sub-head N—Voted.					
(171) Bogra-Sherpur Road	1,00,000	75,000	75,000	—25,000	..
Col. 5.—Same as iten (2). Estimate Rs. 9,55,000; expenditure to end of 1953-54 Rs. 3,73,648; balance Rs. 5,81,352; in progress. *See* sub-head N—Voted.					
(172) Chittagong-Arakan Road to Chimbuk (Keranirhat Sewalock portion).	10,000	..	38,862	+28,862	+38,862
Cols. 5 and 6.—Due to execution of more works for aministrative reasons. Estimate *nil*; expenditure to end of 1953-54 Rs. 38,862; excess Rs. 38,862; in progess. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*	..	..			
(173) Construction of Ghagra-Chandraghona-Bandarban Road.	*1,50,000*	*1,72,241*	*1,71,699*	*+21,699*	*—542*
Col. 5.—Same as item (6)—Col. 6. Estimate Rs.11,07,000; expenditure to end of 1953-54 Rs. 17,96,650; excess Rs. 6,89,650; in progress. *See* sub-head N—*Charged.*					
(174) Construction of Sewa-lock-Bandarban-Chimbuk Road.	*1,50,000*	*1,35,298*	*1,35,841*	*—14,159*	*+543*
Col. 5.—Same as item (2). Estimate Rs. 9,49,000; expenditure to end of 1953-54 Rs. 20,54,154; excess Rs. 11,05,154; in progerss. *See* sub-head N—*Charged.*					
(175) Mahalchari-Khagra-chari-Panchari Road.	1,00,000	..	..	—1,00,000	..
Col. 5.—Same as item (30)—Col. 5. Estimate Rs. 9,23,000; expenditure to end of 1953-54 Rs. 7,912; balance Rs. 9,15,088; in progress. *See* sub-head N—*Charged.*					
(176) Muktagacha-Bancharam-Digpait Road.	75,000	..	..	—75,000	..
Col. 5.—Same as item (30)—Col. 5. Estimate Rs. 10,00,000; expenditure to end of 1953-54 nil; balance Rs. 10,00,000; in progress. *See* sub-head N—Voted.					
(177) Kathiadi-Sambuganj Road.	1,00,000	71,321	64,535	—35,465	—6,786
Cols. 5 and 6.—Same as item (2). Estimate Rs. 2,26,000; expenditure to end of 1953-54 Rs. 72,424; (Rs. 7,889 pertains to the year ending 1952-53 shown collectively) balance Rs.1,53,576; in progess. *See* sub-head N—Voted.					
(178) Comilla-Chandpur Road	5,00,000	12,40,000	5,95,036	+95,036	—6,44,964
Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (1)—Col. 5. Estimate Rs. 72,75,000; expenditure to end of 1953-54 Rs. 5,95,036; balance Rs. 66,79,964; in progress. *See* sub-head N—Voted.					
(179) Kutumbapur-Brahmanbaria Road.	30,00,000	..	..	—30,00,000	..
Col. 5.—Same as item (30)—Col. 5.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on important new works.—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*concld.*					
I.—Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(180) Teliapara-Shaistaganj Road.	50,000	..	..	—50,000	..

Col. 5.—Same as item (30)—Col. 5. Estimate Rs. 1,75,00,000; expenditure to end of 1953-54 nil; balance Rs. 1,75,00,000; in progress. *See* sub-head N—Voted.

(181) Road work to be executed through the Agency of Pak-Italian Development Corporation, Ltd.	15,00,000	..	..	—15,00,000	..

Col. 5.—Lump provision made for the schemes to be executed through the Agency of Pak-Italian Development Corporation, Ltd. Estimate Rs. 7,55,00,000; expenditure to end of 1953-54 nil; balance Rs. 7,55,00,000; in progress. *See* sub-head N—Voted.

(182) Lump provision for survey works for new road.	3,75,000	..	..	—3,75,000	..

Col. 5.—Same as item (30)—Col. 5.

(183) Kushtia-Jhenidah Road	1,00,000	..	..	—1,00,000	..

Col. 5.—Same as item (64)—Col. 5.

(184) Jessore-Khulna Road	5,00,000	2,55,544	1,95,149	—3,04,851	—60,395

Cols. 5 and 6.—Same as item (30). Estimate Rs. 81,35,000; expenditure to end of 1953-54 Rs. 26,78,515; balance Rs. 54,56,485; in progerss. *See* sub-head N—Voted.

(185) Bancharampur-Companyganj Road.	10,00,000	..	7,500	—9,92,500	+7,500

Col. 5.—Same as item (36). Col. 6.—Same as item (6)—Col. 6. Estimate Rs. 56,70,400; expenditure to end of 1953-54 Rs. 7,500; balance Rs. 56,62,900; in progress. *See* sub-head N—Voted.

(186) Companyganj-Brahmanbaria Road.	2,00,000	..	360	—1,99,640	+360

Col. 5.—Same as item (36). Estimate Rs. 81,10,400; expenditure to end of 1953-54 Rs. 360; balance Rs. 81,10,040; in progress. *See* sub-head N—Voted.

(187) Soaghala-Bisnandi, Dacca.	10,00,000	..	..	—10,00,000	..

Col. Same as item (30)—Col. 5.

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on important new works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil works not charged to Revenue—*concld.*					
Original Works—Communications—*concld.*					
III—other major works for which specific provision was not made in the budget.					
(188) Improvement of Darsana-Jibannagar Road.	..	94,274	22,928	+22,928	—71,346

Col. 5.—Same as item (6)—Col. 6. Col. 6.—Same as item (2). Estimate Rs. 4,65,000; expenditure to end of 1953-54 Rs. 1,73,617; balance Rs. 2,91,383; in progress. *See* sub-head N—Voted.

(189) Collectively—					
Charged ..	..	5,07,861	..	..	—5,07,861

Col. 6.—Due to non-receipt of fund from the Central Government.

Voted ..	..	25,78,653	—97,662	—97,662	—26,76,315

Col. 5.—Same as item (33).—Col. 6.—Execution of more works at the close of the year. *See* sub-head M.

Total 81.—Civil Works not charged to Revenue—					
Charged ..	*5,00,000*	*9,35,800*	*4,60,183*	*—39,817*	*—4,75,617*
Voted ..	3,32,00,000	2,95,87,358	2,36,45,099	—95,54,901	—59,42,259
Total Civil Works—					
Charged ..	*5,27,000*	*9,47,140*	*4,67,525*	*—59,475*	*—4,79,615*
Voted ..	4,18,09,000	3,66,39,331	2,74,66,850	—1,43,42,150	—91,72,481

ANNEXURE B

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure "B" to Grant No. 10.—Irrigation.

The transactions under each unit of "Suspense" during 1953-54 are exhibited below :—

Detailed units.	Opening balance	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50—Civil Works—				
Suspense—				
Charged—				
(*i*) *Purchases*	*−1,54,409*	*1,21,644*	*43,142*	*−75,907*
(*ii*) *Stock*	*98,646*	*35,294*	*80,450*	*53,490*
(*iii*) *Miscellaneous P. W. Advances* ..	*22,851*	*6,209*	*18,650*	*10,410*
Total ..	*−32,912*	*1,63,147*	*1,42,242*	*−12,007*
Voted—				
(*i*) Purchases ..	−7,04,59,880	4,50,37,515	1,72,68,642	−4,26,91,007
(*ii*) Stock	1,34,28,101	32,36,994	78,16,737	88,48,358
(*iii*) Miscellaneous P. W. Advances. ..	3,59,41,809	1,53,13,583	1,24,41,576	3,88,13,816
Total	−2,10,89,970	6,35,88,092	3,75,26,955	49,71,167
81.—Capital Account of Civil Works, etc.—				
Suspense—				
(*i*) Purchases	−21,18,526	1,94,36,465	5,74,24,572	−4,01,06,633
(*ii*) Stock	2,34,29,065	5,51,66,941	2,57,37,421	5,28,58,585
(*iii*) Miscellaneous P. W. Advances. ..	81,84,350	3,53,83,139	2,03,714	4,33,63,775
Total ..	2,94,94,889	10,99,86,545	8,33,65,707	5,61,15,727

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Communication and Buildings) Department for the year 1953-54.

The following table exhibits the stores transactions of the various Public Works Divisions of the Communications and Buildings Department during the year 1953-54. These figures do not include transactions or balances relating to Tools and Plant, Road metal or Materials charged direct to Works.

Name of Division	Opening balance	Receipts	Issues	Closing balance.	Sanctioned limit of Reserve stock.
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Dacca City ...	8,60,734	18,07 296	14,27,799	12,40,231	1,00,000
2. Dacca Construction... (Old Subarban)	3,49,278	6,17,772	3,65,739	6,01,311	...
3. Sylhet	10,83,476	3,32,563	8,22,259	5,93,780	35,000
4. Rajshahi... ...	12,68,621	4,89,572	4,49,624	13,08,569	1,20,000
5. Mymensingh (North)	17,78,779	—22,22,897	11,01,065	—15,45,183	...
6. Mymensingh (South)	11,33,005	6,57,053	1,12,215	16,77,843	...
7. Bakerganj... ...	6,31,938	5,16,877	4,28,475	7,20,340	80,000
8. Chittagong ...	19,47,924	—11,31,620	7,45,200	71,104	1,00,000
9. Electrical	8,74,189	2,72,906	2,84,104	8,62,991	3,00,000
10. Jessore	1,72,195	3,97,891	1,46,682	4,23,404	...
11. Dinajpur ...	13,35,216	5,75,544	6,30,535	12,80,225	1,50,000
12. Comilla	20,15,889	8,39,454	12,90,513	15,64,830	...
13. Pabna (Old Bogra) ...	301	2,49,132	2,37,806	11,627	...
14. Development (II) ..	—6,37,974	...	...	—6,37,974	...
15. Chittagong Hill Tracts	98,646	35,294	80,450	53,490	...
16. Chittagong Stores ...	1,31,151	4,86,56,223	2,02,86,196	2,85,01,178	...
17. Chittagong Resources	2,39,12,444	62,29,988	51,98,651	2,49,43,781	30,00,000
18. Comilla Construction	...	1,16,181	27,295	88,886	...

Note 1.—Chittagong Construction Division was merged with the Chittagong Stores Division. The closing balances of both the Divisions have, therefore, been shown as the opening balance against Chittagong Stores Division.

Note 2.—Rajshahi Development Division was merged with Rajshahi Division. The opening balance against Rajshahi Division is, therefore, the closing balances of the above Divisions.

Note 3.—The figures in the Stores Account have not been accepted by the Chief Engineer, Communication and Buildings, pending reconcilliation of certain discrepancies in the opening balances. They are under scrutiny in the Divisional officers.

AUDIT COMMENTS.

The Registers of Stock were test-audited during local Inspections and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

Grant No. 27A.—Electricity Schemes. (All Voted).

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XLI.—Electricity Schemes".				
Deduct—Working Expenses.				
A.—Thermo-Electricity Schemes—				
A. 1.—Chittagong Electric Supply—				
S.	20,41,000	14,00,000	..	—14,00,000
R.	—6,41,000			

Col. 1.—Supplementary due to post-budget decision to exhibit the working expenses of the various Electricity projects under this head ; reappropriation due to lesser expenditure for energy purchased from East Bengal Railway and the Diesel pool than anticipated. Col. 4.—Due to non-adjustment of expenditure already incurred from the Drawing Accounts till the close of the year (Rs.11,91,020) and lesser expenditure on cost of energy purchased from the East Bengal Railway (Rs.2,08,980). *See* also paragraph 2 of the Review.

A.2.—Siddhirganj Diesel Station—				
S.	1,65,000	1,50,000	1,03,783	—46,217
R.	—15,000			

Col. 1.—Supplementary *See*—sub-head A.1.—Col. 1; re-appropriation due to non-recruitment of full staff. Col. 4.—Non-recruitment of full staff due to some machines having not been brought into operation. *See* also paragraph 2 of the Review.

A.3.—Diesel Pool Station—				
S.	8,52,000	2,25,000	18,226	—2,06,774
R.	—6,27,000			

Col. 1.—Supplementary—*See* sub-head A.1.—Col. 1; re-appropriation due to over-estimation of expenditure connected with the maintenance of the Electric Supplies (Rs.4,06,774), non-purchase of spare parts (Rs.2,10,226) and non-recruitment of full staff (Rs.10,000). Col. 4.—Non-adjustment of the expenditure already incurred from the Drawing Accounts till the close of the year. *See* also paragraph 2 of the Review.

A. 4.—Khulna Electric Supply—				
S.	2,05,000	1,65,000	..	—1,65,000
R.	—40,000			

Col. 1.—Supplementary—*See* sub-head A. 1.—Col. 1; re-appropriation due to non-purchase of spare parts. Col. 4.—Non-adjustment of expenditure already incurred from the Drawing Accounts till the close of the year (Rs.1,25,000) and non-exhibition of expenditure under this head due to technical difficulties (Rs.40,000). *See* also paragraph 2 of the Review.

A.5.—Chandpur Electric Supply—				
S.	1,07,000	1,07,000	11,738	—95,262

Col. 1.—*See* sub-head A.1.—Col. 1. Col. 4.—*See* sub-head A. 3.—Col. 4.

Total Major Head "XLI.—Electricity Schemes—Working Expenses"		20,47,000	1,33,747	—19,13,253

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "52.A.—Other Revenue Expenditure connected with Electricity Schemes".				
B.—Establishment Charges—				
S.	3,00,000	2,66,000	2,66,511	+511
R.	—34,000			

Col. 1.—Supplementary due to post-budget decision of Government to exhibit other revenue expenditure connected with electricity schemes under this major head instead of under "63.B.—Development—Industries (Voted), re-appropriation due to certain posts having remained vacant during the earlier part of the year.

Total Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes"	2,66,000	2,66,511	+511

Major Head "81.A.—Capital Outlay on Electricity Schemes".				
C.—Thermo-Electricity Schemes—				
C.1.—Chittagong Diesel Project—				
S.	27,38,000	6,80,000	6,84,356	+4,356
R.	—20,58,000			

Col. 1.—Supplementary due to post-budget decision to exhibit expenditure on Electricity Schemes under this major head, re-appropriation due to non-receipt of debits for tools and plant from the Director-General, Supply and Development, Karachi.

C.2.—Siddhirganj Diesel Project—				
S.	55,36,000	21,00,000	26,40,235	+5,40,235
R.	—34,36,000			

Col. 1.—*See* sub-head C.1—Col. 1. Col. 4.—Mainly expenditure on "Rural Electrification Schemes and Thermo Electricity Scheme". The excess was due to late adjustment of figures previously booked under "72—Capital Outlay on Industrial Development".

C.3.—Goalpara Diesel Project—				
S.	25,00,000	6,80,000	12,82,717	+6,02,717
R.	—18,20,000			

Col. 1.—*See* sub-head C.1.—Col. 1. Col. 4.—*See* sub-head C.2—Col. 4.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "81-A.—Capital Outlay on Electricity Schemes"—*concld.*				
C.—Thermo-Electricity Schemes—*concld.*				
C.4.—Brahmanbaria Electric Supply—				
S.	2,10,000	70,000	1,50,576	+80,576
R.	—1,40,000			
Col. 1.—*See* sub-head C.1.—Col. 1. Col. 4.—*See* sub-head C.2.—Col. 4.				
C.5.—Chandpur Electric Supply—				
S.	3,04,000	20,000	46,130	+26,130
R.	—2,84,000			
Col. 1.—*See* sub-head C.1—Col. 1. Col. 4.—*See* sub-head C.2—Col. 4.				
C. 7.—Chittagong Electric Supply	..	..	1,72,532	+1,72,532
Col. 4.—*See* sub-head C.2—Col. 4.				
Total Major Head "81.A.—Capital Outlay on Electricity Schemes"		35,50,000	49,76,546	+14,26,546
Surrenders or withdrawals within grant or appropriation—				
R.	90,95,000	90,95,000	..	—90,95,000
Total Grant No. 27 A—Electricity Schemes ..		1,49,58,000	53,76,804	—95,81,196

REVIEW

Three new heads , "XLI.—Electricity Schemes—Working Expenses, 52. A.—Other Revenue expenditure connected with Electricity Schemes and 81. A—Capital Outlay on Electricity Schemes" were introduced with supplementary grants of Rs.33,70,000, Rs.3,00,000 and Rs. 1,12,88,000 respectively sanctioned on the 18th March, 1954 with a view to exhibit expenditure on the various Electricity Schemes separately from other Schemes.

2. The saving of Rs.95,81,196 works out to 64·1 per cent. of grant. Out of the saving a sum of Rs.90,95,000 was, however, surrendered reducing the final saving to 8·3 per cent. of the modified grant. Reasons for non-regularisation of the savings were not communicated to Audit and could not, therefore, be furnished.

3. *Sub-heads A1, A2, A3, A4, and A5* present instances of omission to surrender savings.

4. Establishment of the Commerce, Labour and Industries (Electricity) Department—The Charges for general establishment, were initially booked in the accounts for the year 1953-54 under the Major head "52. A—Other Revenue Expenditure connected with Electricity Schemes" and distributed after the close of the year to the different Electricity Projects under the Major Heads "XLI—Receipts from Electricity Schemes—Working Expenses" and "81. A—Capital outlay on Electricity Schemes" in proportion to the outlay on works under these heads. This allocation is technically called the pro-rata distribution.

No provision for these charges is, however, made in the Budget under the different Major heads as the expenditure varies in proportion to the works outlay under the system of pro-rata distribution, and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provision for these charges was made in the Budget under the followieg sub-head under the Major head "52. A—Other Revenue Expenditure connected with Electricity Schemes"

Major head and sub-head.	Guide letter of sub-head.
52. A—Other Revenue Expenditure connected with Electricity Schemes.	
Establishment.	A

The expenditure shown in the Appropriation Accounts under the above sub-head was, however, actually distributed in the accounts under the different Major heads as shown in the statement below:—

Major heads etc. 1	Establishment. A 2.
	Rs.
XLI.—Receipts from Electricity Schemes.	
Deduct—Working Expenses	7,410
81. A.—Capital Outlay on Electricity Schemes.	2,59,101
Total ..	2,66,511

The gross establishment charges of the Commerce, Labour and Industries (Electricity) Department during the year 1953-54 amounted to Rs.5,20 lakhs i. e, 11·07 per cent. of the total works outlay of Rs. 46,97 lakhs.

Grant No. 28.—Famine.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine".			
A.—Famine Relief—			
A.1.—Salaries and Establishment—			
Charged—			
S. *3,000*	*3,000*	*4,703*	*+1,703*

Col. 1.—Due to appointment of staff for relief work in the Chittagong Hill-Tracts. Col. 4.—Due to retention of staff for longer period. The excess was not regularised due to non-receipt of information from the local officers.

Voted—			
O. .. .. 4,69,000 R. .. .. —6,000	4,63,000	4,60,120	—2,880
A.4.—Gratuitous Relief—			
A. 4 (a).—Gross Charges—			
Charged	*1,500*	..	*—1,500*

Col. 4.—Due to prevalence of normal condition in the Chittagong Hill-Tracts. The saving was not surrendered due to omission.

Voted—			
O. .. .. 20,00,000 R. .. .. —4,98,569	15,01,431	20,32,387	+5,30,956

Col. 1.—Mainly as a measure of economy. Col. 4.—Due to distribution of free rice and cheap grains on a larger scale in the scarcity districts towards the end of the year. The excess could not be regularised due to omission.

A. 4 (b).—*Deduct*—Recoveries, etc.	—2,00,000	—2,98,871	—98,871

Col. 4.—Due to distribution of a larger quantity of cheap grains than anticipated. The saving could not be surrendered due to omission.

A.5.—Miscellaneous—			
O. .. .. 10,00,000 S. 20,31,000	30,31,000	30,36,625	+5,625

Col. 1.—Due to provision for test relief work on a larger scale.

A. 6.—Rehabilitation Programme—			
A. 6 (a).—Work houses and Institutions connected there with—			
O. .. .. 1,87,000 R. .. .. —47,000	1,40,000	1,22,606	—17,394

Col. 1.—Due to economy measures. Col. 4.—Mainly due to retrenchment of staff on account of closing down of some Central Destitutes Homes. *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "54.—Famine"—*concld.*				
A.—Famine Relief—*concld.*				
A. 6 (b).—Orphanages—				
O.	7,57,000	7,00,000	6,51,973	–48,027
R.	–57,000			

Col. 4.—Due to abandonment of certain orphanage schemes by the Government. The saving could not be surrendered due to omission.

For rounding—			
Charged	500	..	–500
Surrenders or withdrawals within grant or appropriation—			
R. 6,08,569	6,08,569	..	–6,08,569
Totals—Grant No. 28—Famine			
Charged	*5,000*	*4,703*	–297
Voted—			
Gross	64,44,000	63,03,711	–1,40,289
Deductions	–2,00,000	–2,98,871	–98,871
Net	62,44,000	60,04,840	–2,39,160

REVIEW.

The original grants and appropriations of Rs. 42,13,000 and Rs. 2,000 were augmented by supplementary grants and appropriations of Rs. 20,31,000 and Rs. 3,000, respectively, sanctioned on the 18th March, 1954 to meet excess expenditure under sub-heads A. 5 and A. 1 (*Charged*).

2. In the charged section the saving of Rs. 297 works out to 5·9 per cent. of the appropriation as compared with 100 per cent. in the previous year.

3. In the voted section the saving of Rs.2,39,160 works out to 3·8 per cent. of the final grant as compared with 16·3 per cent. in the preceding year. Out of the saving a sum of Rs.6,08,569 was surrendered converting the saving into an excess of 6·6 per cent. of the modified grant as against the saving of 12·6 per cent. in the previous year.

4. *Sub-heads A. 4* (*a*) (*Charged*), *A. 4* (*b*), *A. 6* (*a*) *and A. 6* (*b*) present instances of omission to surrender savings.

5. *Sub-head A.4* (*a*) (*Voted*) furnishes an instance of omission to obtain additional funds.

6. In view of the ultimate excess, re-appropriation under *sub-head A. 4* (*a*) (*Voted*) proved injudicious.

7. Reasons for non-regularisation of the saving under sub-head A.6 (a) within the financial year were not made available to Audit for incorporation in the Appropriation Accounts.

8. The various measures adopted during the previous years for relief of distress caused by flood, cyclone and other natural calamities continued during the year under report. The nature of relief given was as follows:—

(a) Relief in cash and grain doles,

(b) Free supply of clothings to destitutes,

(c) Free supply of milk to infants and nursing mothers through non-official organisations,

(d) Sale of foodgrains at concessoinal rates to the poorer section of the population through cheap grain shops opened in certain districts.

and (e) Free grant in cash or materials for house building to the persons who were rendered homeless by flood, cyclone, etc. and were unable to rebuild their huts without assistance from Government.

The total expenditure on the above measures of gratuitous relief during the year amounted to Rs.17,33,516 while the total expenditure on salaries and establishment during the year amounted to Rs.4,64,823 which figure included expenditure on account of relief staff, office contingencies, medicines and transport charges of foodgrains to the affected areas etc.

Test Relief works were carried out under the direct control and responsibility of the Collectors. The amount spent on this account was Rs.30,36,625. The charges for both gratuitous and test relief works were drawn by Collectors on abstract contingent bills in lump.

The following table shows the amount drawn during the recent years:—

(*In thousands of rupees*).

	1950-51	1951-52	1952-53	1953-54.
1. Gratuitous Relief	4,34	34,99	61,18	20,32
2. Test Relief works.	1,00	14,18	14,07	30,37
Total.	5,34	49,17	75,25	50,69

As regards test relief works through District Boards, orders of the Government in respect of the sums advanced to them prior to partition are still pending for decision as to whether any recovery should be made from them.

The expenditure on Work houses and Institutions connected therewith consisted of pay of staff employed in:—

(a) Central Destitutes Homes and

(b) Temporary Orphanages.

The total expenditure under this head amounted to Rs.1,22,606. This sum included in addition to above, charges on account of construction, diet, medicines and equipments etc.

The expenditure on orphanages is on account of four State Orphanages (at Bakerganj, Chittagong, Faridpur and Tippera managed solely by Government) and the various aided institutions in the Province.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".				
A.—Superannuation and Retired Allowances.—				
Charged—				
O.	*20,000*	*16,000*	*15,462*	*–538*
R.	*—4,000*			
Col.1.—Based on progress of actuals.				
Voted—				
O.	37,00,000	38,00,000	37,80,728	–19,272
R.	1,00,000			
C.—Compassionate Allowances—				
O.	10,000	12,000	11,184	–816
R.	2,000			
Col. 1.—*See* sub-head *A—Charged*—Col.1.				
E.—Donations to Provident Funds—				
O.	28,000	31,000	34,000	+3,000
R.	3,000			
Col.4.—Due to Government contribution to the Contributory Provident Fund being more than what was originally anticipated.				
F.—Gratuities—				
O.	25,000	27,000	25,121	–1,879
R.	2,000			
Col.4.—Lesser expenditure than anticipated.				
G.—Pensions for Distinguished and Meritorious Services or for Political considerations—				
O.	2,700	2,400	1,364	–1,036
R.	—300			
Col.4.—Due to non-payment of a pension on account of exchange difficulties.				
J.—Charges in England—High Commissioner—				
J(i).—Pensions of Military and Naval Officers in respect of Civil Employment—				
O.	1,55,150	1,69,000	1,75,828	+6,828
R.	13,850			
Col.4.—Larger expenditure than anticipated at the fag end of the year.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions"—*concld.*				
J.—Charges in England—High Commissioner—*concld.*				
J(ii).—Contributions payable under section 156 of the Government of India Act 1935 (as adapted)—				
J(ii)(a).—High Court Judges—				
Charged—				
O.	*94,690*	*85,000*	*81,113*	*—3,887*
R.	*—9,690*			
J.(ii)(b).—Civil Service of Pakistan				
O.	5,81,538	5,28,000	5,28,283	+283
R.	—53,538			
J.(ii)(c).—Other Civil Services in Pakistan—				
O.	7,37,853	6,96,000	6,80,317	—15,683
R.	—41,853			

Col.4.—Due to lesser expenditure in England than anticipated.

J.(iv).—Compassionate Allowances—				
R.	4,000	4,000	3,813	– 187

Col.1.—*See* sub-head A—*Charged*—Col.1. No expenditure was anticipated at the Budget stage.

L.—*Deduct*—Pensionary charges transferred to Commercial Departments		—90,000	—90,000	..
For rounding—				
Charged—				
O.	*310*	..	..	..
R.	*—310*			
Voted		—241	..	+241
Total Major Head "55.—Superannuation Allowances and Pensions.				
Charged—		*1,01,000*	*96,575*	*—4,425*
Voted—		51,79,159	51,50,638	—28,521

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55A.—Commutation of Pensions financed from ordinary Revenues"—				
N.—Amount transferred from "83.—Payment of Commuted value of Pensions"—				
Charged—				
O.	*5,000*	*6,500*	..	*–6,500*
R.	*1,500*			

Col.1.—Larger commutations of pension than anticipated. Col.4.—Due to non-adjustment of debit till the close of the year.

Voted—				
O.	8,02,000	4,04,700	3,20,981	–83,716
R.	–3,97,300			

Cols.1 and 4.—Due to lesser expenditure in England than originally anticipated. *See* also paragraph 6 of the review.

Major Head "83.—Payments of Commuted value of Pensions".				
O.—Payments of commuted value of Pensions—				
O.1.—Payments in Pakistan—				
Charged—				
O.	*5,000*	*6,500*	..	*–6,500*
R.	*1,500*			

Col. 1.—*See* sub-head N. (Charged)—Col. 1. Col.4.—*See* sub-head N. (Charged)—Col. 4.

Voted—				
O.	6,00,000	3,00,000	3,00,080	+80
R.	–3,00,000			

Col.1.—Mainly due to non-disposal of a large number of commutation cases for want of Medical Certificates.

O.2.—Payments in England—				
O.	2,02,300	1,05,000	20,876	–84,124
R.	–97,300			

Cols.1 and 4.—*See* sub-head N (Voted).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "83.—Payments of Commuted value of Pensions"—*concld.*				
P.—*Deduct*—Amount financed from ordinary Revenues—				
Charged—				
O.	*—5,000*	*—6,500*	..	*+6,500*
R.	*—1,500*			
Cols.1 and 4.—*See* sub-head O·1 (*Charged*).				
Voted—				
O.	—8,02,000	—4,04,700	—3,20,981	+83,719
R.	3,97,300			
Cols. 1 and 4.—*See* sub-head N. (Voted).				
S.—Loss or Gain by Exchange		..	25	+25
For rounding	..	—300	..	+300
Total Major Head "83.—Payments of commuted value of Pensions",	..	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross	*11,000*	*11,000*	..	*—11,000*
R. Deductions ..	*1,500*	*1,500*	..	*—1,500*
Voted—				
R. Gross	7,65,441	7,65,441	..	—7,65,441
R. Deductions ..	—3,97,300	—3,97,300	..	+,397,300
Total Grant No.29.—Superannuation Allowances and pension etc.,				
Charged—				
Gross		*1,25,000*	*96,575*	*—28,425*
Deductions		*—5,000*	..	*+5,000*
Net		*1,20,000*	*96,575*	*—23,425*
Voted—				
Gross		68,44,000	58,82,600	—9,61,400
Deductions		—8,92,000	—4,10,981	+4,81,019
Net		59,52,000	54,71,619	—4,80,381

REVIEW.

In the charged section the saving of Rs. 23,425 works out to 19·5 per cent. of the net appropriation as compared with 25·5 per cent. in the preceding year. A sum of Rs. 12,500 was surrendered reducing the saving to 10·2 per cent. as compared with 5·6 per cent. of the modified appropriation in the previous year.

2. In the voted section the saving of Rs. 9,61,400 works out to 14 per cent. of the gross grant. Smaller recoveries to the extent of Rs. 4,81,019 reduced the percentage of saving to 8·1 as against the excess of ·02 per cent. in the previous year. Surrender of Rs. 3,68,141, however, reduced the above saving to 2 per cent. of the modified grant as against an excess of 1·8 per cent. in the preceding year.

3. Payments of commuted value of pensions are recorded in the first instance under the major head "83.—Payments of commuted value of pensions" and then written back to revenue.

4. *Sub heads J (ii) (c) and N (Charged and Voted)* furnish instances of omission to surrender the anticipated savings.

5. *Sub-head J (i)* furnsihes an instance of omission to obtain additional funds.

6. Reasons for non-regularisation of the saving under sub-head N. (Voted) within the financial year were not furnished by the Controlling Officer for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing'				
I.—Stationery—				
A.—Stationery supplied by other Governments—				
O.	28,00,000	20,26,624	12,24,994	—8,01,630
R.	—7,73,376			

Cols. 1 and 4—Mainly due to lesser supply of stationery articles by the Central Stationery office. The Saving was not surrendered in anticipation of further supplies from the Central Stationery Office.

B.—Discount on plain paper used with Stamps.		24,000	65,809	+41,809

Col.4.—Due to larger payment of discount on larger sales. The excess could not be regularised through misapprehension.

C.—Purchase of plain paper used with Stamps.		1,50,000	1,71,062	+21,062

Col.4.—Due to larger purchases. The excess could not be regularised for want of figures of actual expenditure from the local officers in time.

II.—Printing—				
D.—Government Presses—				
D.1.—Pay of Officers—				
O.	33,000	18,982	18,982	..
R.	—14,018			

Col.1.—Due to vacant posts.

D.2.—Pay of Establishment—				
O.	7,75,800	8,56,093	8,45,054	—11,039
R.	80,293			

Col.1.—Due to budget provision having proved inadequate. Col.4.—Due to non-drawal of arrear pay of certain employees. The saving could not be regularised due to non receipt of timely intimation about the probable saving.

D.3.—Allowances, honoraria, etc.—				
O.	3,86,900	4,54,743	4,51,436	—3,307
R.	67,843			

Col.1.—Due to payment of overtime allowances in connection with election works.

D.4.—Contingencies—				
O.	59,200	98,300	1,14,427	+16,127
R.	39,100			

Col.1.—Due to payment of arrear electricity charges. Col.4.—Mainly payment of electricity charges (Rs. 11,000) and purchase of spare parts for Linotype machine (Rs. 5,100). The excess ould not be regularised due to late adjustment of the charges.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—*contd.*				
D.—Government Presses—*concld.*				
D.5.—Contract Contingencies—		58,500	1,06,116	+47,616

Col.4.—Mainly due to work in connection with the General Elections. The excess could not be regularised through misapprehension.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
D.6.—Mechanical Section—				
O.	15,600	17,685	17,235	—450
R.	2,085			

Col.1.—*See* sub-head D 2—Col. 1.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
D.7.—Type Foundry section—				
O.	3,500	2,281	2,281	..
R.	—1,219			

Col.1.—Due to vacant posts.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
D.9.—Stores—				
O.	45,000	42,000	29,263	—12,737
R.	—3,000			

Col.4.—Non-payment of cost of printing ink for want of Government sanction. The saving could not be regularised due to non receipt of intimation from the local officer in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
D.10.—Additions to plant and Machinery—				
O.	10,000	4,941	6,883	+1,942
R.	—5,059			

Col.1.—Non-purchase of office clocks and test weight machine (Rs. 3,000) and smaller purchase of furniture (Rs. 2,059).

Col.4.—Due to book adjustment of the cost of Avery Scale Machine not anticipated.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
E.—Printing at private Presses—				
O.	1,00,000	1,42,900	1,43,794	+894
R.	42,900			

Col.1.—Due to payment of outstanding bills for the previous year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
F.—Cost of printing work done by other Governments.		500	..	—500

Col.4.—No printing work having been done by other Governments. The saving could not be surrendered through misapprehension.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—*concld.*				
G.—Charges in England—				
O.	30,000	20,000	66,570	+46,570
R.	—10,000			

Col.1.—Due to smaller purchase of Stores. Col.4.—Due to purchase of a larger quantity of stores by the High Commissioner for Pakistan in United Kngdom at the later part of the year. Excess could not be regularised as the intimation from the High Commissioner regarding the purchase of the stores was not received in time.

Total Major Head "56.—Stationery and Printing".		39,17,549	32,63,906	—6,53,643
Major Head "84.—Capital Outlay on Printing Presses".				
I.—Machinery and Equipment for Drawing Office Press—				
O.	2,00,000	..	..	..
R.	—2,00,000			

Col.1.—Due to post-budget decision of Government to book the expenditure under Major Head '7.—Land Revenue'.

J.—Machinery and Equipment for Government General Press		2,00,000	5,80,798	+3,80,798

Col.4.—Due to larger purchases of machineries and equipments (Rs. 2,18,525), installation of machineries (Rs.58,101) and unanticipated payment of customs Duty and sales Tax on the machineries and equipments (Rs. 1,04,172). The excess could not be regularised due to some misapprehension.

Total Major Head "84.—Capital Outlay on Printing Presses".		2,00,000	5,80,798	+3,80,798
Surrenders or withdrawals within grant or appropriation				
R.	7,74,451	7,74,451	..	—7,74,451
Total Grant No. 30.—Charges on account of Stationery and Printing ..		48,92,000	38,44,704	—10,47,296

REVIEW.

The saving of Rs. 10,47,296 works out to 21·4 per cent. of the grant as against an excess of 10·7 per cent. in the preceding year. A sum of Rs. 7,74,451 was surrendered, which reduced the saving to 6·6 per cent. of the modified grant as against an excess of 16·05 per cent. in the previous year.

2. *Sub-head G* presents an instance of injudicious re-appropriation.

3. *Sub-heads A, D.9 and F* present instances of omission to surrender savings.

4. *Sub-heads B, C, D.4, D.5 and J* present instances of omission to obtain additional funds to cover the excesses.

5. The Stores Account of the East Bengal Government Press for the year is appended.

Stores Account of the East Bengal Government Press for the year 1953-54.

Description of articles.	opening balance on 1st April, 1953.	Received during the year.		Value of stores utilised.	Value written-off as surplus, unserviceable or lost stores.	Value of closing balance on 31st March, 1954.	Result of stock verification and revaluation Excess+ Less—.	Actual stock balance on 31st March, 1954.	Stock verification.	
		Source of receipts	Value.						Name of official who verified.	Date of verification.
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.	Rs.		Rs.		Rs.		
(*a*) Stationery, Printing and Binding materials.	11,53,219	Deputy Controller, Stationery, Forms and Publications.	5,05,335	12,48,915	..	7,39,246	..	7,39,246	*See* Note below.	
		Local Purchase ..	3,29,607	..	..	..	..	..		
(*b*) Spare parts and Petty plants.	10,268	Local purchase ..	5,895	6,967	..	14,716	..	14,716		
		Direct purchase from abroad.	352	..	..	..	..	..		
		Director-General, Supply and Development.	5,168	..	..	..	..	..		
(*c*) Dead Stock ..	12,50,178	Local purchase ..	64,101	4,51,077	..	9,60,787	..	9,60,787		
		Direct purchase .. from abroad.	*92,550	..	..	..	..	..		
		Director General, Supply and Development.	3,220	..	..	..	..	..		
		Deputy Controller, Stationery, Forms and Publications.	1,815	..	..	..	..	..		

(*d*) Other Stores ..	45,475	Local purchase ..	55,914	68,049	..	52,816	..	52,816		
		Direct purchase from abroad.	6,784	..		..	..	..		
		Deputy Controller, Stationery, Forms and Publications.	8,364	..	..	..	..	..		
		Director General, Supply and Development.	4,328	..	..	..	..	..		
Total ..	24,59,140		10,83,433	17,75,008	..	17,67,565	..	17,67,565		

*Excludes Customs duty and Sales tax on certain Machineries, the Bill of Entry of which has not yet been received from the Department of Supply and Development, Chittagong.

Note:—Verification of stores was not done by the officers of the Controlling Department.

Certified that the figures represent a substantially correct statement of facts and that the stores at the close of the year were not in excess of the requirements.

Dacca,

The 6th of January, 1956.

Q. B. ISLAM,
Misc. Store-Keeper.

H. JOARDER,
Head Clerk-Cum-Accountant.

ABU REZA
Superintendent,
Government Printing, East Pakistan.

AUDIT CERTIFICATE.

The Stores Account of the East Pakistan Government Press for the year 1953-54 was locally test audited with reference to the records maintained in the office of the Superintendent, Government Printing, East Pakistan. It is cetified that the accounts are correct according to the best of my informtion and in consideration of the explanations given to me.

K. A. MAMUN.

Dacca. Examiner,

The 16th November, 1956. *Outside Audit Department, East Pakistan.*

AUDIT COMMENTS.

Value of total receipts of Stationery, Printing and Binding materials was shown as Rs. 5,05,335 which included a sum of Rs. 2,98,591 on account of total unadjusted amount of the previous year adjusted during the year.

2. Value of spare parts for Babcock Printing Machine received from U.S. A. amounting to Rs. 5,595 and other spare parts received from U.K. amounting to Rs. 638 and Rs. 1,153 through Director-General, Supply and Development, Karachi, was not shown as receipt as the final cost was not intimated by that office.

3. Value of closing balance of few items of petty plants and other stores was not also shown in the closing balance as the value of these articles was not intimated by the office of the Director-General, Supply and Development, Karachi, through whom these articles were received.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".				
C.—Donation for Charitable purposes—				
O.	22,360	19,860	17,481	—2,379
R.	—2,500			

Col.4.— Fluctuating nature of the charges.

D.—Special Commissions of Enquiry—				
D.1.—Gross Charges—				
O.	2,58,100	2,51,320	2,46,537	—4,783
R.	—6,780			
D.2.—*Deduct*—Amount recoverable from the Central Government—				
O.	—2,28,600	—2,20,600	..	+2,20,600
R.	8,000			

Col. 4 —Due to recoveries having not been effected during the year for want of credit from the Central Government. *See* also paragraph 6 of the Review.

E.—Petty Establishment—				
O.	2,99,500	3,37,500	3,44,277	+6,777
R.	38,000			

Col. 4.—Due to larger expenditure on electric charges in the maintenance of the Eden Buildings (Rs, 4,936) and on pay of establishment of the Central Despatch Section of the Secretariat (Rs.1,841).

F.—Irrecoverable temporary loans and advances written off—				
R.	5,000	5,000	31,541	+26,541

Col.1.— Based on the progress of actuals. Col.4.— Due to unforeseen expenditure towards the close of the year.

H.—Contributions—				
Charged—				
O.	*42,34,100*	*36,43,100*	*31,67,427*	*—4,75,673*
R.	*—5,91,000*			

Col. 1.—Mainly smaller contributions due to the acquisition of a large number of Estates (Rs. 6,24,000) and smaller receipts under the Cattle Tresspass Act (Rs.14,373); partly counterbalanced by the payment of lapsed Land Lord fees and Land Lord Transfer fees from 1947-48 to 1952-53 to the Bakarganj District Board (Rs.33,000) and larger payments due to larger receipts under the Bengal Food Adulteration Act (Rs.16,470.)

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.

Major Head "57.—Miscellaneous"—*contd.*

H.—Contributions—*concld.*

Col. 4.—Mainly lesser contributions to local bodies due to lesser collection of Public Work Cess and fines under the Cess Act (Rs.2,81,439), lesser realisation of ferry receipts under the Bengal Ferries Act (Rs.1,67,121), lesser number of claims for lapsed Land Lord fees under the Bengal Tennancy Act (Rs. 25,005), smaller collections under the Bengal Municipal Act (Rs. 9,096), non-payment of grants in lieu of fines under the Police Act (Rs.9,000), smaller contributions due to smaller realisations under the Bengal Local Self-Government Act (Rs.7,547), smaller collections under the Bengal Food Adulteration Act (Rs. 1,158) and smaller payments to the Chittagong Hill Tracts Bazar fund due to smaller demand (Rs.1,000); counterbalanced by larger payment of contributions under the Cattle Tresspass Act (Rs.15,182) and under the Cruelty to Animals Act due to better realisations (Rs.7,879). Larger expenditure as Government Guarantee for post offices in Chittagong Hill Tracts (R. 2,163) and larger payment of grants to municipalities under Hackney carriage Act (Rs. 469). The savings could not be surrendered for want of timely information from the local officers. *See* also paragraph 6 of the Review.

Voted—					
O.	..	.. 27,54,840	26,34,840	21,83,795	—4,51,045
R.	..	.. —1,20,000			

Col. 1.—Due to smaller augmentation grants to District Boards on account of financial stringency. Col.4.—Mainly non-establishment of the Improvement Trust due to non-completion of the preliminaries within the year (Rs.5,00,000), smaller grants to local bodies for dearness allowances to their employees due to smaller demand (Rs. 11,525), non-payment of contributions for the maintenance of the Telegraphs office at Sandwip Police Station (Rs.10,000) and non-drawal of augmentation grant by the Noakhali District Board till the close of the year (Rs.5,000); partly counterbalanced by augmentation grant drawn by the Bakarganj District Board without authority from the Government (Rs.71,854) and larger contributions to the Provincial Sailors, Soldiers and Airmen's Board than provided for due to misapprehension (Rs.4,551). The savings could not be regularised through oversight or for want of timely information from local officers. *See* also paragraph 6 of the Review.

J.—Miscellaneous and Unforeseen charges—					
J.1.—Rewards for destruction of wild animals—					
O.	..	.. 2,500	1,800	1,495	—305
R.	..	.. —700			
J.2.—Other Items—					
Charged	..	.. ..	*500*	..	*—500*

Col. 4.—*See* also parograph 6 of the Review.

Voted—					
O.	..	.. 45,000	12,000	8,482	—3,518
R.	..	.. —33,000			

•Col. 1.—Due to lesser requirements for unforeseen and miscellaneous purposes than originally anticipated. Col. 4.—*See* also paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—*concld.*				
J.—Miscellaneous and Unforeseen charges—*concld.*				
J.3.—Control of Vagrancy—				
O.	1,20,000	1,05,000	1,21,445	+16,445
R.	—15,000			

Col. 4.—Due to intensification of the work of rounding up of beggars towards the end of the financial year as a measure of clearing the Dacca City of the beggar nuisance.

J.4.—Expenditure in connection with Riots—				
Charged		*1,51,500*	*22,074*	*—1,29,426*

Col. 4.—Due to abandonment of the rehabilitation schemes in Chittagong Hill Tracts on technical grounds. *See* also paragraph 7 of the Review.

Voted—				
O.	1,83,71,000	1,60,96,000	28,31,582	—132,64,418
R.	—22,75,000			

Col. 1.—Due to economy measures on account of financial stringency. Col. 4.—Due to non-implementation of certain rehabilitation schemes on technical grounds. *See* also paragraph 7 of the Review.

Deduct—Charges recoverable from the Central Government.		—1,50,00,000	..	+1,50,00,000

Col. 4.—*See* paragraph 6 of the Review.

J. 6.—Surplus staff		..	160	+160

Col. 4.—Due to payment of leave salary to surplus staff. The expenditure could not be foreseen and regularised.

L.—Loss or gain by Exchange—				
R.	500	500	1,066	+566

Col. 4.—Due to fluctuating nature of the charges. The excess could not be foreseen and regularised.

K.—Charges in England ..		..	1,073	+1,073

Col. 4.—Due to payment of leave salary and depetation pay to an officer. The expenditure could not be anticipated and regularised due to non-availability of the leave programme.

For rounding—				
Charged		*—100*	..	*+100*
Voted		300		—300
Totals Major Head "57.—Miscellaneous"—				
Charged		*37,95,000*	*31,89,501*	*—6,05,499*
Voted		42,43,520	57,88,934	+15,45,414

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account".				
M.—Aircraft—				
M.1.—Purchase of Aircraft—				
R.	52,880	52,880	52,879	—1

Col. 1.—Due to payments for the Aircraft purchased in the year 1952-53.

M.2.—Purchase of Equipments for Aircraft Workshop—				
O.	60,000	10,000	37,555	+27,555
R.	—50,000			

Col. 1.—Due to economy measures on account of financial stringency. Col.4.—Due to payments for equipments purchased in the previous years. The excess, which was due to book adjustments, could not be regularised for want of timely information.

M.3.—Works—				
O.	37,000	13,171	7,253	—5,918
R.	—23,829			

Col. 1.—*See* sub-head M.2.—Col.1. Col.4.—Due to lesser expenditure on construction work than anticipated. The saving could not be regularised for want of timely information from the local officers.

O.—Government Vehicles Workshop—				
O.1.—Purchase of Machinery and Equipments—				
O.	80,000	5,000	26,131	+21,131
R.	—75,000			

Col. 1.—*See* sub-head M.2.—Col.1. Col.4.—Due to adjustment of debits in respect of previous years after the close of the year. The excess could not be regularised for want of timely information.

O.2.—Works—				
O.	90,000	15,000	14,144	—856
R.	—75,000			

Col. 1.—*See* sub-head M.2.—Col.1.

P.—Charges in England—				
O.	55,000	15,000	..	—15,000
R.	—40,000			

Col. 1.—*See* sub-head M 2—Col. 1. Col. 4.—Due to adjustment of the cost of stores purchased from the United Kingdom under the head "25.—General Administration" instead of under this head. The saving could not be regularised due to non-receiept of expenditure figure in time.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account"—*concld.*				
Q.—Expansion and reorganisation of the East Pakistan Veterinary College.		..	8,22,945	+8,22,945

Col. 4.—Due to post-budget decision to book expenditure under this head instead of under the head "63-B.—Development—H-Veterinary". The excess could not be regularised due to very late decision of the Government.

Total Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account"..		1,11,051	9,60,907	+8,49,856
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*5,91,000*	*5,91,000*	..	*—5,91,000*
Voted—				
R. Gross	26,20,429	26,20,429	..	—26,20,429
R. Deductions ..	—8,000	—8,000	..	+8,000
Totals Grant No. 31.—Miscellaneous—				
Charged		*43,86,000*	*31,89,501*	*—11,96,499*
Voted—				
Gross		2,21,95,600	67,49,841	—1,54,45,759
Deductions		—1,52,28,600	..	+1,52,28,600
Net		69,67,000	67,49,841	—2,17,159

REVIEW.

In the charged section the saving of Rs.11,96,499 works out to 27·3 per cent. of the grant as compared with 19·9 per cent. in the preceding year. A sum of Rs. 5,91,000 was, however, surrendered reducing the saving to 16·0 per cent. as compared with 19·5 per cent. of the modified appropriation in the preceding year.

2. In the voted section the saving of Rs. 1,54,45,759 works out to 69·6 per cent. of the gross grant as against an excess of 16·3 per cent. in the preceding year. Against a budget provision of Rs.1,52,28,600 under the *deduct* head no amount was actually recovered and this reduced the saving to 3·1 per cent. of the net grant as against an excess of 136·7 per cent. in the preceding year. A sum of Rs. 26,12,429 was, however, surrendered converting the saving into an excess of 55·0 per cent. of the modified grant as compared with 148·8 per cent. in the preceding year.

3. *Sub-heads C, I, H (Charged and Voted), J. 2 (Voted), J. 4 (Charged and Voted), M.3 and P* are instances of omission to surrender the anticipated savings. *Sub-heads D. 2, E,F, J. 3, J.4-Deduct, K. M. 2, O.1, and Q* are cases of omission to obtain additional funds to cover the anticipated excesses.

4. Reappropriations under the *sub-heads J.3, M.2 and O.1.* proved either wholly or partly injudicious.

5. No recoveries were effected against the budget provisions of Rs. 2,28,600 and Rs. 1,50,00,000 under the *sub-heads D.2 and J 4.—Deduct*, respectively.

6. The Controlling officers did not accept the audit office actuals and furnish explanations for the variations and reasons for non-regularisation of the excess/saving in respect of the following sub-heads.

(ii) Home (Pol-CR) Department	.. ..	Sub-head D(Portion.)
(iv) Home (Common Services) Department	..	Sub-head H (Charged and Voted —Portion).
(v) Food and Agriculture Department	..	Sub-head J.2 (Charged and Voted).
(vi) Finance and Revenue (Bt.) Department	..	
(vii) Finance and Revenue (Bt.) Department	..	Sub-head J.4-*Deduct*.

7. Reasons for non-regularisation of the savings under sub-heads J. 4 (*Charged* and Voted) within the financial year were not made available to Audit for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".				
Charges in Pakistan.—				
A.—Expenditure on Civil Defence—				
A (a).—Fire Fighting Organisation. ..		2,95,000	4,18,881	+1,23,881

Col. 4.—Due to payments of arrears for equipments purchased from abroad for the expansion of Fire Service (Rs.1,52,584); partly off-set by saving due to vacant posts (Rs.28,703). The excess could not be regularised in time through oversight.

A(b).—Other than Fire Fighting Organisation—				
O.	3,46,000	3,35,600	3,24,647	—10,953
R.	—10,400			

Col. 4.—Mainly non-availability of medical equipments from the Central Medical Stores (Rs.44,248) and economy in expenditure on Civil Transports (Rs.17,946); partly offset by cost of steel helmets purchased from Hongkong in 1952-53 but adjusted in 1953-54 due to late receipt of the debit (Rs.51,240). The saving could not be surrendered due to inadvertance.

B.—Miscellaneous.—				
B. 1.—Provincial Transport Controller—				
O.	1,21,000	1,23,658	1,17,690	—5,968
R.	2,658			

Col. 4.—Due to non-drawal of arrears of pay, leave salary and travelling allowance (Rs.5,566) and non-receipt of the anticipated debits on account of telephone charges from Posts and Telegraphs Department (Rs.402).

B.2.—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police	..	19,000	21,964	+2,964

Col. 4.—Drawal of arrears of pay and allowances due to the revision of pay scales.

Deduct—Recoveries, etc. ..	..	—19,000	..	+19,000

Col. 4.—Unnecessary provision for recoveries. The Central Governments contributions for the year were sanctioned and adjusted in 1954-55. The excess could not be regularised as the contributions by the Central Government were expected till the close of the year.

B.5—Motor Spirit and Tyre Rationing Scheme—				
R.	812	812	811	—1

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63—Extraordinary Charges"—*concld*				
B.—Miscellaneous—*concld.*				
B. 6.—Loss on sale of subsidised food. ..		72,00,000	35,46,555	—36,53,445

Col. 4.—Due to revision of the scales of ration (Rs.28,22,845), reduction in Police Force (Rs.6,16,800) and withdrawal of the scheme of supply of rations to Inspectors at concessional rates (Rs.2,13,800). The saving could not be surrendered due to non-receipt of figures of of actual expenditure from the Inspector General of Police in time.

B.7—Extra Police Force—				
O.	15,15,000	29,342	32,752	+3,410
R.	—14,85,658			

Col. 1.—Mainly due to abolition of staff as a measure of economy. Col. 4.—Mainly due to unanticipated payment of arrears of pay.

B.8—Small Savings Scheme		62,654	62,488	—166
Deduct—Recoveries, etc.		—62,654	—62,488	+166
D.—Charges in England		..	1,385	+1,385

Col. 4.—Unforeseen expenditure by the High Commissioner for Pakistan in the United Kingdom. The Administrative Department failed to make provision under this head.

Surrenders or withdrawals within grant or appropriation—				
R.	14,92,588	14,92,588	..	—14,92,588
Totals.—Grant No. 32—Extraordinary Charges—				
Gross		95,58,654	45,27,173	—50,31,481
Deductions		—81,654	—62,488	+19,166
Net		94,77,000	44,64,685	—50,12,315

REVIEW.

The saving of Rs.50,12,315 works out to 52·9 per cent. of the net grant as compared with 6·1 per cent. in the previous year. A sum of Rs. 14,92,588 was, however, surrendered reducing the saving to 44 per cent. of the modified grant as against an excess of 1·7 per cent. in previous year.

2. *Sub-heads A(a), B. 2 and B. 2 Deduct—Recoveries*, etc. are instances of omission to obtain additional funds to cover the anticipated excesses.

3. *Sub-heads A(b), B. 1 and B. 6* present cases of omission to surrender the anticipated savings.

4. *Sub-head B. 1* is an instance of unnecessary re-appropriation

5. *Sub-head D* furnishes an instance of omission to provide funds.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63 B.—Development".				
A.—Revenue—				
O.	5,63,000	2,44,962	1,91,546	—53,416
R.	—3,18,038			

Col. 1.—Non-payment of land compensation due to non-preparation of assessment rolls (Rs.1,99,038) and economy measures (Rs.1,19,000). Col. 4—Due to non-drawal by the collector of a District of the amount alloted to him for payment of land compensation through misunderstanding. The saving was also not reported to Government in time for surrender in due course.

B.—Forest—				
Charged.—				
O.	*4,25,000*	*1,24,000*	*1,00,847*	*—23,153*
R.	*—3,01,000*			

Col. 1.—Post-budget decisions for partial execution of the rehabilitation schemes due to financial stringency. Col. 4—Mainly suspension of the work of construction of 2 Roads in the Chittagong Hill Tracts due to sudden outbreak of cholera (Rs. 12,234) and abandonment of work due to the fall of one D.8—Tractor in the Kassalong river (Rs.10,753). *See* also pragraph 4 of the Review.

Voted—				
O.	5,75,000	3,41,000	3,28,349	—12,651
R.	—2,34,000			

Col. 1.—*See* sub-head B—*Charged*—Col. 1. Col. 4.—Due to non-receipt and non-adjustment of debit for the cost of Jeep purchased for Mymensingh Division (Rs.6,500) and economy measures (Rs.6,151). *See* also paragraph 4 of the Review.

C.—Irrigation—				
O.	11,81,000	6,19,500	5,43,511	—75,989
R.	—5,61,500			

Col. 1.—Lesser demand from the Survey of Pakistan for Contour Survey works (Rs.2,80,481), non-execution of the scheme of construction of Hydraulic Research Laboratory for want of timely administrative approval (Rs.1,95,500) and non-construction of the Toll offices on the Dakatia and Taltola Khals (Rs.1,20,000); partly offset by more expenditure for the early completion of the bridge in connection with drainage work from Jahanabad Tesopara to Barnai river Rs.(19,000), more work on the collection of hydraulic data of principal rivers (Rs.10,000) and payment of land compensation in connection with re-excavation of Paharia River (Rs.5,481), Col. 4.—Mainly non-adjustment of debits for Contour Survey for the Sylhet Division (Rs.53,142), slow progress of work on Jahanabad Tesopara drainage scheme due to non-availability of materials (Rs.10,465), non-adjustment of land cost for the rexcavation of the Paharia River owing to non-receipt of award statements and payment vouchers (Rs.5,481) and non-adjustment of cost of Scientific materials for the Hydraulic Research Laboratory for want of supporting invoices from the High Commissioner for Pakistan in the United Kingdom (Rs.4,500). *See* also paragraph 4 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63. B.—Development"—*contd.*				
D.—Education—.				
Charged		*40,000*	*40,000*	..
Voted.—				
O.	3,76,58,000	2,06,96,093	1,94,67,738	—12,28,355
R.	—1,69,61,907			

Col. 1.—Due to non-implementation of certain Social Uplift Schemes for want of Government sanction. Col 4.—Mainly due to non-drawal of grants by some District School Boards for payment of the increased salaries to the Primary School teachers (Rs.6,61,140), non-receipt of debit for materials purchased from abroad for the Ahsanullah Engineering College (Rs.3,80,000) non-receipt of Scientific equipments, etc., from abroad for certain non-Government Colleges under Social Uplift Schemes (Rs.1,45,736), non-drawal of pay by some teachers under Free and Compulsory Primary Education scheme (Rs.30,181) and expenditure on account of students sent abroad having been adjusted under "L—Charges in England" (Rs.9,427). The saving could not be surrenderd due to omission.

E.—Medical.—				
O.	1,82,74,000	94,10,557	72,94,099	—21,16,458
R.	—88,63,443			

Col. 1.—Due to non-implementation of certain Social Uplift Schemes (Rs.85,50,443), cancellation of supply orders for stores owing to late receipt of sanction (Rs.2,90,500), paucity of suitable candidates for training in Nursing (Rs.15,500) and dearth of staff and accommodation for Psychiatry Department (Rs.7,000). Col 4.—Due to slow progress and non-completion of the construction works under Social Uplift Schemes. The savings could not be surrendered due to non-receipt of timely intimation from the Executive Engineers.

F.—Public Health.—				
O.	74,70,000	31,95,000	48,60,586	+16,65,586
R.	—42,75,000			

Col. 1.—Due to non-completion of buildings of the combined Public Health Laboratory, Maternity and Child Welfare Centre and T. B. Hospital due to non-availablity of building materials (Rs.49,05,000) and economy measures (Rs.55,000); partly offset by execution of Rural Water Supply Scheme not provided for Rs.(6,85,000). Col. 4.—Mainly due to construction of some portion of T. B. Hospital Buildings towards the later part of the year (Rs. 11,29,746), payment of outstanding liabilities of the Rural Water Supply Scheme not provided for (Rs. 4,96,420) and adjustment of unanticipated debits on account of water supply and drainage in Municipal area (Rs.51,576); partly counterbalanced by non-adjustment of debits for Ramna Sewerage Scheme (Rs.16,716). The excess could not be regularised as the bulk of the expenaiture was incurred towards the close of the year.

G.—Agriculture—				
O.	5,80,000	3,80,000	3,65,718	—14,282
R.	—2,00,000			

Col. 1.—Due to postponement of the establishment of Agricultural Demonstration Centres (Rs.1,50,000), non-availability of equipments for Plant Protection Scheme (Rs.30,000) and Horticultural Scheme (Rs.20,000). Col. 4.—Non-execution of the work of Sugarcane Research Station due to non-availability of materials. *See* also pragraph 4 of the Review.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving—. 4
		Rs.	Rs.	Rs.
Mejor Head "63 B.—Development"—*contd.*				
H.—Veterinary—				
O.	7,02,000	1,61,800	1,28,277	—33,523
R.	—5,40,200			

Col. 1.—Due to post-budget decision to debit charges on account of expansion and reorganisation of East Pakistan Veterinary College under the Major Head "82.—Capital Account, etc." (Rs.3,59,000), non-implementation of Poultry Extension Scheme (Rs. 1,00,000), non-establishment of the Salvage Farm (Rs. 50,000) and economy in the implementation of the Fodder and Haor Schemes (Rs. 31,200). Col. 4.—Mainly due to non-availability of materials required for purchase in connection with Haor and College Scheme. *See* also paragraph 4 of the Review.

I.—Industries—				
O.	3,25,000	..	..	..
R.	—3,25,000			

Col. 1.—Due to post-budget decision to transfer provision to the Major Head "52 A—Other Revenue Expenditure connected with Electricity Schemes."

J.—Civil Works—				
O.	19,71,000	4,84,947	3,71,735	—1,13,212
R.	—14,86,053			

Cols. 1 and 4.— *See* pragraph 6 of the Review.

K.—Miscellaneous—				
O.	44,25,000	18,38,000	20,75,777	+2,37,777
R.	—25,87,000			

Col. 1.—Due to non-availability of the requisite number of battery charges, etc. for the operation of the radio sets under the Community Listening Radio Scheme (Rs. 24,09,400), non-receipt of the anticipated debits for the purchase of Radios from the Director-General, Supply and Development (Rs. 2,70,600) and smaller expenditure on the scheme of peace time fire service (Rs. 1,32,000); partly offset by post-budget decision for some new constructions in connection with Village Aid programme at Manipur, Jamalpur and Jessore (Rs. 2,25,000). Col. 4.—Mainly adjustment of the debit for the purchase of 2,700 radio sets under the Community Listening Sets at the fag end of the year.

L.—Charges in England—				
O.	1,38,700	54,492	1,87,730	+1,33,238
R.	—84,208			

Col. 1.—Mainly due to smallar purchase from the United Kingdom of equipments for the peacetime fire services (Rs.34,195), placement of certain Doctors having not been secured for training abroad (Rs. 30,700) and non-utilisation of the provision for the training abroad of officers of the Industries Department due to non-receipt of Government sanction in time (Rs. 18,103). Col. 4.—Mainly due to purchases of equipments for the improvement of Verterinary Education in the Province (Rs.1,28,227) and expenditure in connection with the training of students abroad provisions having been made inadvertantly under sub-head "D.—Education" (Rs. 14,261); partly offset by non-utilisation of provision for the training abroad of officers of the Industries Department due to non-receipt of Government sanction in time (Rs. 10,315). *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63 B.—Development"—*concld.*				
For rounding		300	..	—300
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*3,01,000*	*3,01,000*	..	*—3,01,000*
Voted—				
R.	3,64,36,349	3,64,36,349	..	—3,64,36,349
Totals—Grant No. 33—Development Programme—				
Charged		*4,65,000*	*1,40,847*	*—3,24,153*
Voted		7,38,63,000	3,58,15,066	—3,80,47,934

REVIEW.

In the charged section the saving of Rs.3,24,153 works out to 69·7 per cent. of the appropriation as compared with 87·3 per cent. in the preceding year. Out of the saving a sum of Rs. 3,01,000 was surrendered reducing the above saving to 14·1 per cent. of the modified appropriation as compared with 11·9 per cent. in the previous year.

2. In the voted section the saving of Rs. 3,80,47,934 works out to 51·5 per cent. of the grant as compared with 53·2 per cent. in the previous year. Out of the saving a sum of Rs. 3,64,36,349 was surrendered reducing the above saving to 4·3 per cent. of the modified grant as compared with 38·3 per cent. in the preceding year.

3. *Sub-heads F, K and L* present instances of injudicious reappropriations causing excess over allotments, and also cases of omission to obtain additional funds.

4. *Sub-heads A, B* (*Charged and Voted*) *C, D.* (*Voted*), *E, G, H and J* are instances of omission to surrender savings. Reasons for non-surrender of the savings were not made available to Audit except in respect of *sub-heads A, D* (*Voted*) *and E.*

5. *Sub-heads F, K. and L* are case of omission to obtain additional funds.

6. The Controlling Officers neither accepted the figures nor furnished explanations for Cols. 1 and 4 in respect of *sub-head J.*

7. Reasons for non-regularisation of the excess under *sub-head L* within the the financial year were not made available to Audit for incorporation in the Approaration Accounts.

8. The detailed statement of expenditure on important new works for the year under sub-heads "C-Irrigation" and "J-Civil works" are appended at Annexures (I) and (II) respectively.

ANNEXURE (I)

Detailed Statement of Expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More + Less —.	Outlay compared with Modified appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B—Development.					
C.—Irrigation—					
1.—Major works above Rs.1,00,000 for which specific provision was made in the budget—					
(1) Contour Survey of Mymensingh, Eastern and Major Project Divisions.	8,00,000	5,39,000	4,66,377	—3,33,623	—72,623

Col. 5.—Due to lesser demand from the Survey of Pakistan for the Contour Survey works done. Col. 6.—Due to non-adjustment of debits for contour survey. Estimate *nil* ; expenditure to end of of 1953-54 Rs.9,57,863 ; excess Rs.9,57,863 ; in progress.

(2) Collection of hydrological data of the Principal rivers of Mymensingh, Eastern and Major Project Divisions.	50,000	50,000	57,548	+7,548	—2,452

Col. 5.—Due to more speedy work in consideration of the emergent nature of the work. Estimate Rs.2,75,000 ; expenditure to end of 1953-54 Rs. 1,84,496 ; balance Rs. 90,504 ; in progress.

(3) Re-excavation of Dakatia Khal in Noakhali.	60,000	..	..	—60,000	..

Col. 5.—Due to post-budget decision not to take up construction of the Toll offices and the Residential quarters of the toll staff. Estimate Rs. 2,35,105 ; expenditure to end of 1953-54 Rs.1,59,893 ; balance Rs.75,212; in progress.

(4) Re-excavation of Taltola Khal in Dacca.	60,000	..	..	—60,000	..

Col. 5.—Same as item (3). Estimate Rs.2,71,129 ; expenditure to end of 1953-54 Rs.2,66,739 ; balance Rs. 4,390 ; in progress.

(5) Hydraulic Research Laboratory.	2,00,000	4,500	..	—2,00,000	—4,500

Cols. 5 and 6.—Due to non-execution of the work for want of administrative approval.

(6) Drainage from Jahanabad Tesopara to Bonowari River, Rajshahi.	11,000	11,000	19,534	+8,534	+8,534

Cols. 5 and 6. Same as item (2)—Col. 5. Estimate Rs. 1,10,485 ; expenditure to end of 1953-54 Rs.86,611 ; balance Rs.23,874 ; in progress.

ANNEXURE (I)—*concld.*

Detailed Statement of Expenditure on important new works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B—Development—*concld.*					
C.—Irrigation—*concld.*					
II. Major works for which specific provision was not made in the budget—					
(7) Re-excavation of Paharia River, Dacca.	..	5,000	..	..	—5,000

Col. 6.—Due to non-adjustment of land charges for want of debit memos from the Collector concerned. Estimate Rs. 2,38,859 ; expenditure to end of 1953-54 Rs.2,01,156 ; balance Rs.37,703 ; in progress.

IV.—Minor works—					
(8) Collectively ..	..	..	52	+52	+52
Total—Irrigation ..	11,81,000	6,19,500	5,43,511	—6,37,489	—75,989

ANNEXURE (II)

Detailed Statement of Expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B—Development.					
J.—Civil Works—					
1. Major works above Rs. 50,000 for which specific provision was made in the budget—					
(1) Expansion and reorganisation of East Pakistan Veterinary College.	7,50,000	3,42,000	..	—7,50,000	—3,42,000

Cols. 5 and 6.—Due to post-budget decision to book expenditure under Major head "82—Capital Account, etc."

(2) Improvement of Jails ..	2,00,000	..	—16,681	—2,16,681	—16,861

Col. 5.—Due to post-budget decision to book expenditure under the Major head "50—Civil Works" and transfer of site materials. Col. 6.—Due to transfer of site materials. Estimate Rs. 1,19,000 (under modification); expenditure to end of 1953-54 Rs. 3,92,649; excess Rs.2,73,649; in progress.

(3) Dacca Engineering College.	3,00,000	..	1,11,769	—1,88,231	+1,11,769

Col. 5.—Due to post-budget decision to book expenditure under the head "81—Capital Account of Civil Works etc". Col.6.—Due to adjustment of liabilities of the previous year. Estimate Rs. 3,28,807 (under modification); expenditure to end of 1953-54 Rs.8,89,631; excess Rs.5,60,824; in progress.

(4) Dacca Medical College	2,00,000	..	3,297	—1,96,703	+3,297

Cols. 5 and 6.—Same as item (3) Cols. 5 and 6. Estimate Rs.3,00,000 (under modification); expenditure to end of 1953-54 Rs.11,11,872; excess Rs.8,11,872; in progress.

(5) Expansion of East Bengal Agricultural Institute, Dacca	30,000	5,663	..	—30,000	—5,663

Cols 5 and 6.—Due to post-budget decision to book expenditue under "81—Capital Account of Civil Works etc". Estimate Rs.1,32,000 (under modification); expenditure to end of 1953-54 Rs.3,39,278; excess Rs.2,07,278; in progress.

(6) Miternity and Child welfare Schemes.	4,86,000	1,37,284	2,60,816	—2,25,184	+1,23,532

Col. 5.—Due to post-budget decision for curtailment of expenditure as a measure of economy. Col. 6.—Rapid progress of work than anticipated. Estimate Rs.4,86,000; expenditure to end of 1953-54 Rs.4,69,170; balance Rs.16,830; in progress.

ANNEXURE (II)—*concld.*

Detailed Statement of Expenditure on important new works.—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B—Development.—*concld.*					
J.—Civil Works—*concld.*					
II.—Other Major works for which specific provision was made in the budget—					
(7) Creation of Ambulance Service.	5,000	..	..	—5,000	..
Col. 5.—Due to post-budget decision for curtailment of expenditure.					
III. Major works for which specific provision was not made in the budget—.					
(8) Tuberculosis Control and Training project in East Bengal.	..	..	12,943	+12,943	+12,943
Cols. 5 and 6.—Due to post-budget decision to take up the work. Estimate Rs. 4,00,000; expenditure to end of 1953-54 Rs. 12,943 ; balance Rs. 3,87,057 ; in progress.					
9) Establishment of a T. B. Ward in Mitford Hospital.	..	..	—409	—409	—409
Cols. 5 and 6.—Same as item (2)—Col. 6. Estimate Rs. 3,63,367; expenditure to end of 1953-54 Rs.3,48,121 ; balance Rs.15,246 ; in progress.					
Total—Civil Works ..	19,71,000	4,84,947	3,71,735	—15,99,265	—1,13,212

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85A.—Capital Outlay on Provincial Schemes of State Trading".			
A.—Grain Purchase Scheme—			
A. 1.—Cost of purchase of Grain—			
Charged	..	*29,09,081*	*+29,09,081*

Col.4.—Due to interest charges on Cash Credit Advances from the Imperial Bank, provision for which was inadvertently made under the Voted section. Necessary provisions have been made in this section with effect from 1954-55. *See* also paragraph 4 of the Review.

Voted—				
O.	11,80,48,000	9,19,59,941	6,92,52,147	—2,27,07,794
R.	—2,60,88,059			

Col. 1.—Mainly due to lesser procurements on the basis of the revised programme of the Government. Col. 4.—Due to lesser procurements on the basis of the revised programme of the Government (Rs.1,75,51,949), wrong provision of interest charges on Cash Credit Advances in this section instead of under the charged section (Rs.29,09,081) and revision of the scales of ration to the Police Force and Civic Guards (Rs.22,46,764). *See* also paragrah 4 of the Review.

A. 2.—Advances	1,30,00,000	3,50,89,475	+2,20,89,475

Col.4.—Due to all payments out of Personal Ledger Accounts having appeared under this head (Rs.2,64,10,475) ; partly counterbalanced by lesser expenditure on account of revision of the scales of ration to the Police Force and Civic Guards and withdrawal of supply of rations to Inspectors of Police at concession rates (Rs.43,21,000). *See* also paragrahs 4 and 7 of the Review.

A. 3.—Suspense—			
A. 3(1).—Credit	1,30,00,000	..	—1,30,00,000

Col. 4.—Unnecessary budget provision. *See* also paragraph 4 of the Review.

A. 3(2).—Debit	—1,30,00,000	..	+1,30,00,000

Col. 4.—*See* sub-head A. 3(1)—Col. 4.

A. 4.—*Deduct*—Receipts and Recoveries on Capital Account—				
A. 4(2).—Other Receipts—				
O.	—13,29,76,000	—9,80,09,711	—7,77,34,027	+2,02,75,684
R.	3,49,66,289			

Cols. 1 and 4.—Mainly due to lesser sale proceeds on account of lesser off takes. *See* also paragraph 4 of the Review.

A. 5.—*Deduct*—Capital expenditure financed from Ordinary Revenues—				
O.	—72,00,000	—70,73,830	—35,46,555	+35,27,275
R.	1,26,170			

Col. 4.—Mainly lesser recoveries based on lesser expenditure on ration supplied to the Police Force and Civic Guards due to revision of scales of ration and withdrawal of the concession from the Inspectors of Police. *See* also paragraphs 4 and 7 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading"—*contd.*			
A.—Grain Purchase Scheme—*concld.*			
A. 6.—*Deduct*—Recoveries from other Governments, Departments, etc.	..	—58,050	—58,050

Col. 4.—Due to realisation of the cost of ration supplied to the staff of the Deputy Director, Intelligence, Government of Pakistan for which no budget provision was made.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
B.—Purchase and distribution of Cloth and stock piling of Textiles—			
B. 1.—Cost price of Standard Cloth received from the Central Government—			
O. .. .. .. 38,25,000 R. .. .. .. —37,70,000	55,000	30,811	—24,189

Col. 1.—Mainly due to abandonment of the scheme by the Government. Col. 4.—Lesser incidental charges than anticipated. The saving could not be surrendered as the actual position could not be ascertained till the end of the year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
B. 4.—*Deduct*—Receipts and Recoveries on Capital Account—			
O. .. .. —41,80,000 R. 32,49,000	—9,31,000	—1,80,295	+7,50,705

Cols. 1 and 4.—Due to non-disposal of stock in full within the year. *See* also paragraph 4 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
C.—Other Miscellaneous Schemes—			
C. 1.—Cost of Purchase—			
O. .. .. ..1,59,82,000 R. .. .. .. —9,36,000	1,50,46,000	84,15,705	—66,30,295

Col. 4.—Due to lesser purchase on the basis of the revised trading programme of the Government. *See* also paragraph 4 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
C. 4.—*Deduct*—Receipts and Recoveries on Capital Account—			
C.4 (2).—Other Receipts—			
O. .. .. −2,27,69,000 R. .. .. −1,05,95,000	−3,33,64,000	−3,17,82,395	+15,81,605

Col. 1.—Based on the progress of actuals. Col. 4.—Overall receipts fell short of anticipation due to lesser receipts in the latter part of the year. *See* also paragraph 4 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading"—*contd.*				
E.—Establishment—				
E.—(1)—Secretariat—				
O.	8,58,000	8,70,000	8,85,025	+15,025
R.	12,000			

Col. 4.—Mainly payment of arrears due to re-fixation of pay with retrospective effect. The excess could not be regularised due to non-receipt of timely reports from the disbursing units.

E. (2)—Division of Food—				
O.	99,16,000	89,61,500	85,22,303	—4,39,197
R.	—9,54,500			

Col. 4.—Mainly due to non-payment in some cases of the arrears of pay and allowances on account of revision of pay scales. The saving could not be surrendered due to non-receipt of reports from the disbursing units before the close of the financial year.

E (3).—Division of Transportation and Storage—				
O.	42,52,000	39,61,000	39,35,167	—25,833
R.	—2,91,000			
E (4).—Division of Consumers' Goods—				
O.	2,00,000	2,40,000	2,28,521	—11,479
R.	40,000			

Col. 1.—Due to the sanction of additional staff. Col. 4.—Due to late appointment of staff. *See* also paragraph 4 of the Review.

E (5).—Contribution towards the cost of Border Militia.		11,00,000	11,00,000	..
G.—Cost of establishment of Flour Mill—				
O.	1,67,000	3,28,000	7,43,697	+4,15,697
R.	1,61,000			

Col. 1.—Due to higher cost of machineries. Col. 4.—Due to the purchase of more spare parts on the basis of revised estimates. *See* also paragraph 4 of the Review.

H.—Charges in England—				
O.	95,000	5,000	6,365	+1,365
R.	—90,000			

Col. 1.—Due to non-supply of stores by the High Commissioner for Pakistan in the United Kingdom. Col. 4.—Due to payment of deputation allowance. *See* also paragraph 4 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "85A.—Capital Outlay on Provincial Schemes of State Trading"—*concld.*				
Surrenders or withdrawals within grant or appropriation—				
R. Gross	3,19,16,559	3,19,16,559	..	—3,19,16,559
R. Deductions ..	—2,77,46,459	—2,77,46,459	..	+2,77,46,459
Totals Grant No. 34.—Capital Outlay on Provincial Schemes etc.—				
Charged		..	*29,09,081*	*+29,09,081*
Voted—				
Gross		16,74,43,000	12,82,09,216	—3,92,33,784
Deductions		—16,71,25,000	—11,33,01,322	+5,38,23,678
Net		3,18,000	1,49,07,894	+1,45,89,894

REVIEW.

In the charged section the actuals amounted to Rs. 29,09,081 against *nil* provision. This is on account of interest charges on Cash Cerdit Advances from the Imperial Bank transferred from Grant No. 11.—Interest on Ordinary Debt.

2. In the voted section the gross saving of Rs. 3,92,33,784 works out to 23·4 per cent. of the gross grant as compared with ·8 per cent. in the previous year. The smaller recoveries of Rs. 5,38,23,678 converted the saving into a huge excess of 4588 .0 per cent. of the net grant as against the saving of 249·9 per cent. in the preceding year.

3. The Department did not regulate the grant according to actual requirements as wi l be evident from the (i) excesses under sub-heads *A. 2, A. 4(2), A. 5, B. 4, C.4(2), E. 1, G and H,* (ii) savings under sub-heads *A. 1 (Voted), A.3(i), B. 1, C. 1, E. (2), and E. (4)* and (iii) non-regularisation of receipts and recoveries under sub-heads *A. 4—Deduct, A. 5—Deduct, A. 6—Deduct, B. 4—Deduct and C. 4(2) Deduct.*

4. Precise reasons for non-surrender of savings under sub-heads *A. 1 (Voted), A. 3(1), C. 1* and *E. (4)* and for non-regularisation of excesses under sub-heads *A. 1 (Charged), A. 2, A. 3(2), A 4(2), A. 5, B. 4, C. 4(2), G* and *H* before the close of the financial year were not made available to Audit for incorporation in the Approprpriation Accounts.

5. The Running Account of Capital Outlay on Provincial Schemes of State Trading for the year is appended.

6. The Financial Review of the various State Trading Schemes of the Food and Agriculture (Food) Department could not be finalised and appended.

7. The amounts in respect of the various causes of variations under *sub-heads A. 2 and A. 5* have not been furnished by the Controlling Officer and could not, therefore, be incorporated.

Running Account of Capital Outlay on Provincial Schemes of State Trading for the year 1953-54.

Year.	Expenditure to end of previous year.	Expenditure during the year.	Total expenditure to end of the year.	Recoveries to end of previous year.	Recoveries during the year.	Total recoveries to end of the year.	Net results (cols 4-7) net expenditure. Excess + Recoveries(—.)
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Grain Purchase Scheme ..	81,76,70,323	10,72,50,703	92,49,21,026	85,09,16,802	8,13,38,632	93,22,55,434	—73,34,408
B.—Purchase and distribution of Cloth and Stock piling of Textiles	5,50,93,607	30,811	5,51,24,418	6,52,12,108	1,80,295	6,53,92,403	—1,02,67,985
C.—Other Miscellaneous Schemes	7,50,50,969	84,15,705	8,34,66,674	8,57,18,199	3,17,82,395	11,75,00,594	—3,40,33,920
D.—Construction of Boats ..	36,437	..	36,437	2,55,747	..	2,55,747	—2,19,310
E.—Establishment	8,37,52,510	1,46,71,016	9,84,23,526	..	..	..	+9,84,23,526
G.—Cost of Establishment of Flour Mill	15,79,746	7,43,697	23,23,443	..	..	..	+23,23,443
H.—Charges in England ..	..	6,365	6,365	..	..	..	+6,365
Grand Total ..	1,03,31,83,592	13,11,18,297	1,16,43,01,889	1,00,21,02,856	11,33,01,322	1,11,54,04,178	+4,88,97,711

Abstract.

1.	Net expenditure as per Col. 8	+4,88,97,711
2.	Anticipated expenditure (that is liabilities to the end of the year to be discharged)	+15,67,23,854
3.	Recoveries due (to be booked)	—1,77,81,663
4.	Value of stock in hand and in transit on the last day of the year	—10,48,05,476
5.	Net anticipated excess expenditure/recoveries	+8,30,34.426

AUD.T COMMENTS.

The R·nning Account prepared from the consolidated Account of the Audit office has been accepted by the Controlling Officers. The figures against item 2, 3 and 4 of the Abstract have been furnished by them.

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving−. 4
	Rs.	Rs.	Rs.
Major Head "90.—Provincial Miscellaneous Investments".			
A.—Investment in the Share Capital of the Dacca Electricity Development Company Ltd. ..	..	33,50,000	+33,50,000

Col. 4.—Due to late decision of Government to adjust the Government investments in the share capital of the Dacca Electricity Development Company Ltd. under this head by transfer from the head "P—Deposits and Advances—Part—V—Miscellaneous—Miscellaneous".

Total ..	..	.. 33,50,000	+33,50,000

REVIEW.

The actuals amount to Rs.33,50,000 against no provision. The decision to book Government investments in the share capital of the Dacca Electricity Development Company Ltd., under this head was taken long after the end of the financial year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Advances Repayable—				
A.1.—Civil Advances—				
O.	8,00,000	6,80,000	5,27,600	—1,52,400
R.	—1,20,000			

Cols. 1 and 4. —Mainly lesser demands for advances from the Government servants under orders of transfer. *See* also paragraph 4 of the Review.

A.2.—Special Advances—				
O.	1,00,000	23,810	87,760	+63,950
R.	—76,190			

Col.1.—Due to fewer natural calamities. Col.4.—Greater unforeseen expenditure at the fag end of the financial year due to natural calamities.

Surrenders or withdrawals within grant or appropriation—				
R.	1,96,190	1,96,190	..	—1,96,190
Total Grant No. 36.—Interest Free Advances ..		9,00,000	6,15,360	—2,84,640

REVIEW.

The saving of Rs. 2,84,640 works out to 31·6 per cent. as compared with 85·8 per cent. in the previous year. A sum of Rs. 1,96,190 was, however, surrendered reducing the saving to 12·6 per cent. of the modified grant as against an excess of 11·0 per cent. in the previous year.

2. *Sub-head A. 2* is an instance of injudicious re-appropriation.

3. *Sub-head A. 1* presents an instance of omission to surrender saving and *sub-head A. 2* is a case of omission to provide additional funds to cover the excess.

4. Precise reasons for the non-surrender of saving under *sub-head A. 1* before the close of the financial year were not made available to Audit for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc.".				
A.—Loans to Municipalities—				
O.	7,00,000	94,800	94,800	..
R.	—6,05,200			

Col.1.—Due to improved financial conditions of the local bodies (Rs.3,00,000) and proposals for the grant of loans to certain municipalities having not matured (Rs.3,05,200).

B.—Loans to District and other Local Fund Committees—				
O.	3,00,000	2,00,000	2,00,000	..
R.	—1,00,000			

Col.1.—Due to improved financial conditions of the local bodies.

C.—Advances to Cultivators—				
Charged—				
O.	*1,00,000*	*75,000*	*75,000*	..
R.	*—25,000*			

Col.1.—Due to fewer natural calamities.

Voted—				
O.	34,00,000	17,73,465	18,57,027	+83,562
R.	—16,26,535			

Col.1.—*See Charged*—Col.1. Col.4.—Due to relief measures taken towards the end of the financial year. The excess could not be foreseen and regularised for want of time.

D.—Advances under Special Laws—				
O.	6,00,000	6,84,000	8,753	—6,75,247
R.	84,000			

Col.4.—*See* paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc."—*concld.*				
E.—Miscellaneous Loans and Advances—				
Charged—				
O.	*20,000*	*10,000*	*15,000*	*+5,000*
R.	*—10,000*			

Col.1.—*See* sub-head C.—*Charged*—Col. 1. Col. 4.—*See* sub-head C.—Voted—Col.4. *See* also paragraph 7 of the Review.

Voted—				
O.	1,29,97,000	17,28,058	1,21,75,336	+1,04,47,278
R.	—1,12,68,942			

Col. 1.—Mainly due to non-implementation of the approved scheme for rehabilitation of refugees for want of sanction from the Centre (Rs. 79,39,802), non-sanction of further loans to the Central Co-operative Banks on account of their failure to repay 75 per cent. of the previous loans (Rs. 20,00,000), smaller demands for loans to returning Hindu migrants (Rs. 4,90,400), lesser demands for loans from the Co-operative Land Mortgage Banks by various districts due to improved economic conditions (Rs. 4,00,000), smaller demands for Cattle Purchase loans due to fewer natural calamities (Rs. 2,53,000), non-finalisation of certain cases of loans under State Aid to Industries Act (Rs. 78,000), fewer demands for House building loans to destitutes due to fewer natural calamities (Rs. 56,275), non-sanction of loans for eradication of water hyacinth due to non-submission of schemes by some Collectors in time (Rs. 50,000). Col. 4.—Mainly due to adjustment of loans to Registrar of Co-operative Societies for Jute purchases under this head (Rs.1,00,00,042), implementation of certain schemes for the rehabilitation of refugees towards the close of the financial year on receipt of sanction from the Centre (Rs. 3,14,135), sanction of more loans than anticipated due to calamities under the scheme for reclamation and colonization of waste land (Rs. 2,59,219), sanction of some Cattle Purchase loans towards the end of the financial year (Rs. 15,651); partly counterbalanced by less expenditure on Grow More Food Scheme (Rs. 50,758), non-execution of minor irrigation projects connected with Grow More Food Scheme (Rs. 50,000) and smaller House Buildings Loans to destitutes due to relief granted in other shapes (Rs. 36,215). *See* also paragraph 7 of the Review.

Total Loans to Municipalities, Port Funds, etc.—				
Charged		*1,20,000*	*90,000*	*—30,000*
Voted		1,79,97,000	1,43,35,916	—36,61,084

Major Head "Loans to Government Servants".

F.—House Building Advances—				
O.	8,00,000	1,50,000	1,77,556	+27,556
R.	—6,50,000			

Col. 1.—Due to economy measures on account of financial stringency. Col. 4.—*See* paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans to Government Servants"—*concld.*				
G.—Advances for the purchase of Motor Conveyances—				
O.	1,50,000	30,000	29,166	—834
R.	—1,20,000			
Col. 1.—*See* sub-head F—Col. 1.				
H.—Advances for the purchase of other Conveyances—				
O.	20,000	..	7	+7
R.	—20,000			
Col. 1.—*See* sub-head F—Col.1.				
Total Loans to Government Servants		9,70,000	2,06,729	—7,63,271
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*35,000*	*35,000*	..	*—35,000*
Voted—				
R.	1,43,06,677	1,43,06,677	..	—1,43,06,677
Totals Grant No. 37.—Loans and Advances bearing Interest—				
Charged		*1,20,000*	*90,000*	*—30,000*
Voted		1,89,67,000	1,45,42,645	—44,24,355

REVIEW.

In the charged section the saving of Rs. 30,000 works out to 25·0 per cent of the appropriation as against the saving of 100 per cent. in the previous year. A sum of Rs. 35,000 was, however, surrendered and this converted the saving into an excess of 5·9 per cent. of the modified grant.

2. In the voted section the saving of Rs. 44,24,355 works out to 23·3 per cent. of the grant as against the excess of 36·2 per cent. in the preceding year. A sum of Rs. 1,43,06,677 was, however, surrendered converting the saving into an excess of 212·1 per cent. of the modified grant as compared with an excess of 59·9 per cent. in the previous year.

3. *Sub-heads C (Voted) E (Charged and Voted) and F* are instances of omission to obtain additional funds to cover the anticipated excesses.

4. *Sub-head D* is a case of omission to surrender the anticipated savings.

5. In view of the ultimate excesses the reappropriations under the *sub-heads E* (*Charged and Voted*) *and F* proved partly injudicious.

6. In view of the ultimate saving the re-appropriation under the *sub-head D* proved unnecessary.

7. The Controlling Officers have not accepted figures and furnished explanations in the following cases:—

(*i*) Sub-head D—Explanation for variation (Col. 4.)

(*ii*) Sub-head E in respect of detailed heads—

(a) Loans for execution of Grow More Food Schemes.

(b) Loans for execution of minor irrigation projects connected with Grow More Food Schemes.

(c) Loans to Colonists under the Scheme for reclamation and colonisation of waste land.

(d) Loans to Registrar of Co-operative Societies for Jute Purchase.

(*iii*) Sub-head F with explanation for the variation.

ANNEXURE.

(*See* paragraph 14 of the Audit Report).

List of cases of serious irregularities which could not be finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc., occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
1.	Non-adjustment of Advances taken by the Relief Officers for distribution among the refugees.	11,50,002	In the course of local audit of expenditure on refugee relief of a District Office it was found that a total amount of Rs.11,50,002 was drawn by the different Relief Officers during the financial years 1951-52 and 1952-53 for distribution among the refugees. But no accounts showing the disbursement of the amounts drawn by them were submitted till June, 1953, when the local audit was undertaken.	June/July, 1953.	The matter was reported to the Head of the Department and the Government in May, 1955, but action taken has not yet been reported to Audit in spite of repeated reminders.
2.	Withdrawal of money from the Treasury to avoid lapse of grant.	2,20,676	In a District Office it was noticed, during local audit, that an amount of Rs.2,20,676, on account of refugee relief expenditure was drawn from the Treasury on 30-3-53 in order to avoid lapse of grant.	June/July, 1953.	Ditto.
3.	Work expenditure under Test Relief Schemes without Plan or Estimate.	7,74,000	In a District Office it was detected that an amount of Rs.7,74,000 was spent on works during the years 1951-52 and 1952-53, under Test Relief Schemes of the Government without any Plan or Estimate approved by the competent authority.	August/September, 1953	The matter was reported to Government and the Head of the Department in January 1955, but information about the regularisation of the expenditure is still awaited.

4.	Loans granted to individual refugees in excess of allowable limits.	25,165	In a District Office it was noticed that a total amount of Rs.25,165 was distributed as loan among the refugees without regard to the conditions laid down in the relevant Government orders. The amount of individual loan varied from Rs.550 to Rs.3,150, though the Government order limited the maximum amount of loan to Rs.350 in individual cases.	August/September, 1953.	Ditto.
5.	Recovery of advance made to a private party for repair works under Test Relief Scheme.	10,000	In a District Office it was found that a sum of Rs.10,000 was paid as advance to a private party for repair works under the Test Relief scheme. But the party neither submitted the muster-rolls in adjustment of the amount of advance nor refunded the money. The amount was still outstanding against that party.	August/September, 1953.	It was reported that all friendly attempts to realise the amount having failed a certificate case was started against him. The case is reported to be still pending.
6.	Purchase of a Truck without sanction.	3,000	During local audit of relief expenditure of a District it was noticed that Rs.3,000 were spent for the purchase of a Truck from out of the contingent grant, without the sanction of competent authority. The truck was subsequently disposed of for Rs.1,900 to a Contractor but the sale proceeds were expended on items of contingent expenditure without being deposited into Treasury.	June/July, 1953.	The matter was reported to Government and the Head of the Department in September, 1954 but information about the action taken for regularisation is still awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of serious irregularities which could not be finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc., occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
7.	Loss due to non-acceptance of the lowest tender.	34,424	During local audit and inspection of the accounts of a District Office, it was noticed that tenders were invited for the construction of houses for refugees. The rates quoted by the different contractors, varied from Rs.848-12-0 to Rs.1,000 for the different types of houses at different places but the work was not given to the contractor whose tender was the lowest. Instead, it was given to several contractors and all the contractors were paid sometimes at the flat rate of Rs.900, sometimes at the rate of Rs. 850 and sometimes Rs.1,000 per house without assigning any reason. On the whole the irregular action of the local authority resulted in a loss of Rs.34,424 to the Government.	June/July, 1953.	The matter was brought to the notice of the Head of the Department and Government in October, 1955, but information about the action taken in the matter is still awaited.
8.	Non-submission of proper acknowledgments in support of payments.	26,000	In a District Office it was detected that a sum of Rs.26,000 was shown as spent on account of purchase of Cattle for refugees but no receipts could be produced to Audit in support of the payments.	June/July, 1953.	Ditto.
9.	Payment to the Contractors for execution of works, without	7,75,996	In a District office it was detected that a total amount Rs.7,75,996 was	June/July, 1953	The matter was brought to the notice of the Government in

	measurement.		paid to the Contractors for the construction of houses for Refugees, without recording the measurement of the works executed. Payments were made on the basis of the certificates issued by the Circle Officers or by officers appointed by the Sub-Divisional Officer to the effect that the houses had been completed according to specifications. A scrutiny of these certificates revealed that on one and the same date, an Officer certified the completion of about 50 houses and sometimes even more. As it was not possible for an officer to take the measurements of 50 houses or more and scrutinise their completion in the course of a single day, the validity of these certificates was open to question.		September, 1954 but the action taken in the matter has not been reported to Audit.
10.	Unauthorised withdrawal and retention of money to avoid lapse of grant.	7,06,320	In a District Office it was noticed that a sum of Rs.7,06,320 was drawn for Refugee relief work and shown as spent during the year 1952-53. But on scrutiny, it was seen that the amount had not actually been spent but kept in the Treasury as Revenue Deposit in order to avoid the lapse of funds.	January, 1954	The matter was brought to the notice of the Government in December, 1955, for necessary action. But the action taken has not been reported to Audit.
11.	Loss due to payment at a rate higher than the tendered rate and also due to non-acceptance of the lowest tender.	33,603	In a District Office it was noticed that tenders were invited for construction of 200 houses. The lowest tender was for Rs. 391-13-3 per house and the highest for Rs.453-12-0. But the work was not given to the Contractor with the lowest tender but to other Contractors without assigning any reason for doing so. Payments were made at a uniform rate of Rs.562-2-0 per house. This resulted in a loss of Rs.33,603 to Government.	January, 1954	Ditto.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of serious irregularities which could not be finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc., occured/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
12.	**Work expenditure without plan, estimate etc.**	**2,61,544**	In a District Office it was found that a sum of Rs.2,61,544 was spent for the construction of houses for the Refugees. But no plan, estimate and specification of work executed could be made available to Audit. It was stated that the work was done departmentally but the necessary documents in support of the payments viz., measurement book, completion certificate and muster-rolls, etc, could not be made available to Audit.	January, 1954.	The matter was brought to the notice of the Government in December, 1955. But information about the action taken against the persons responsible, is still awaited.
13.	**Non-adjustment of Advances taken by the Relief Officer.**	**10,688**	In a District Office it was detected that a sum of Rs. 35,530 was advanced to a Relief Officer for relief expenditure. Out of that amount the officer rendered accounts for Rs.24,842. For the balance of Rs.10,688 no records could be made available to Audit.	January, 1954	The matter was brought to the notice of the Government in December, 1955. But information about the adjustment, either by recovery from the person responsible or by submission of proper accounts is still awaited.
14.	**Distribution of clothes without proper receipts.**	**Not known**	During local audit, it was stated that 5548 pieces of different varieties of clothes purchased from out of the Quaid-e-Azam Relief Fund, were issued, but no acknowledgement receipts could be produced to Audit in support of the issues. Certificates of responsible persons on record show that the distribution had actually been made to the Refugees.	October, 1953	The matter was referred to the Government in October, 1954 but information about the action taken is awaited.

15.	Loss of Library books.	Not known.	During local audit of the accounts of a District Office it was detected that as many as 90 books were short at the time of physical verification. Audit suggested investigation. Local officer subsequently informed that no responsibility could be fixed on any clerk as a number of clerks were in charge of the Library before independence and all of them had opted for India and left the country. The amount of loss on account of the missing books could not be calculated for want of the price list, which was not available in the office.	February/March, 1953.	The loss was reported to the Collector of Bogra who stated that necessary action was being taken to write off the loss. The write off order is still awaited.
16.	Non-adjustment of advances taken for entertainment of guests.	18,222	During local audit of a District Magistrate's office it was detected that an amount of Rs. 18,222 drawn for some specific purposes was spent, without any sanction, on the entertainment of State guests and for other purposes.	April to June, 1953.	After detection in Audit, it was intimated that a sum of Rs. 14,692 had been adjusted and the balance of Rs. 3,530 would be adjusted on receipt of sanction from the Government.
17.	Non-realisation of rent of requisitioned houses from different parties.	60,452	During local audit of the office of a Land Acquisition Collector, it was noticed that a total sum of Rs. 60,452 on account of house rent of requisitioned houses had been lying outstanding up to the end of August, 1953 in respect of premises allotted to and occupied by Officials of different Departments.	September/October, 1953.	The matter was brought to the notice of Government in March, 1954. The position regarding the realisation of rent has not been reported to Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of serious irregularities which could not be finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc., occured/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
18.	Unauthorised retention of office furniture at the residence of Government servants.	Not known	During local audit of accounts for 1952-53 of a District Controller of Civil Supplies, it came to notice that some furniture was taken by the District Controller, Sub-Divisional Controller and some other officials of the Department to their residences for private use. It was explained by the District Controller that these items of furniture were issued to the officers not for private use but for official use as the staff were required to perfrom official duties at night at their resi dences. The order of the competent authority in support of the statement could not, however, be produced to Audit.	May/June, 1953.	The matter was brought to the notice of Government in November, 1954 but intimation about the action taken in the matter is still awaited.
19.	Shortages of food grains in excess of permissible limits.	25,520	During local audit of the accounts for 1952-53 of a Subdivisional Controller of Civil Supplies, it was noticed that a total amount of Rs. 25,520 was outstanding against the carrying Contractors and Storing Agents, on account of shortages of food grainsi n excess of permissible limits.	September, 1953.	The matter was brought to the, notice of the District Controller in October, 1954 with suggestions for the recovery of the amount from the persons responsible for the shortages but the action taken in the matter has not been reported to Audit.

20.	Loss due to shortage of food-grains beyond permissible limits.	3 806	At the time of local audit of the accounts of a Civil Supplies Depot. for the year 1952-53, it was noticed that shortages of foodgrains, beyond permissible limits occurred leading to a financial loss of Rs. 3,806.	April/May, 1953.	Audit brought this to the notice of Director of Storage, in November, 1954 and suggested recovery. But the act n taken in the matter has not yet been intimated.
21.	Payments in support of which no documents could be produced.	3.675	During local audit of the accounts of a District Controller of Civil Supplies it was noticed that a sum of Rs. 3,675 was shown as expenditure on account of pay of the Sweepers, Weighmen and Coolies, etc. but no acquittance rolls could be produced to Audit in support of the payments.	March, 1954.	This was brought to the notice of Government in January, 1955 but the action taken has not been reported to Audit.
22.	Payment to a Handling Agent in excess of the sanctioned rate.	876	In the office of a District Controller of Civil Supplies it was found that one Handling Agent was paid handling charges at the rate of 2 annas and 6 pies per maund against the sanctioned rate of 6 pies per maund and this led to an overpayment of Rs. 876.	March, 1954.	Audit brought this to the notice of the Government in January, 1955 and suggested recovery but intimation about the recovery is still awaited.
23.	Doubtful expenditure on printing of forms.	567	In the office of a District Controller of Civil Supplies it was found that Rs. 567 were paid to a Press for the printing of forms. But no sanction for the expenditure could be shown to Audit. The acquittance of the Press could not also be produced to Audit and the entry of the forms could not be traced in the Stock Book.	March, 1954.	Audit brought this to the notice of Government in January, 1955. But intimation about the action taken in the matter is still awaited.
24.	Recoveries from a Rice Mill due to non-return of Paddy and Rice.	7,747	During local audit of the Personal Ledger Accounts for 1951-52 and 1952-53 of a Subdivisional Controller of Civil Supplies, a sum of Rs. 7,747 was found recoverable from one Rice Mill due to non-return of 310 mds. of rice and paddy issued to the Mill.	September, 1953	After detection in Audit, the local officer stated that the recovery would be made from the pending bills and security deposit of the Mill. The recovery has not been reported to Audit.

ANNEXURE—*contd.*

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List of cases of serious irregularities which could not be finalised.

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1	2	3	4	5	6
		Rs.			
25.	Loss due to shortages of food-grains in excess of permissible limits.	58,343	During local audit of the Personal Ledger Accounts of a Subdivisional Controller of Civil Supplies, it was seen that a sum of Rs. 58,343 was lying outstanding from different Storing Agents on account of shortages of salt in excess of permissible limits.	February, 1954	The matter was brought to notic of the Government in October 1954 but the recovery is still awaited.
26.	Outstanding dues against the Railways.	1,72,433	During local audit of the accounts of a Subdivisional Controller of Civil Supplies, it was noticed that a sum of Rs. 1,72,433 was lying outstanding against the East Bengal Railways since 31st March, 1953 on account of transit loss, etc.	March, 1954	The matter was brought to notice of the Director of Procurement and Distribution in September, 1954 but the action taken in the matter, has not yet been reported to Audit.
27.	Overpayment to a Carrying Contractor.	4,031	Local audit of the accounts of a Subdivisional Controller of Civil Supplies revealed that a sum of Rs. 4,031 was overpaid to one Carrying Contractor, due to the fact that the payment of mileage charges was made at a higher rate though the rate was subsequently reduced by Government.	October, 1953	The matter was brought to notice of the Government in February, 1955 but the recovery is still awaited.

28.	Recovery of outstanding dues from Handling Agents.	1,25,262	In the office of a Subdivisional Controller of Civil Supplies, it was noticed that a sum of Rs. 1,25,262 was lying outstanding agai st different parties for a long time on account of shortage of commodities stored by the Handling Agents.	October, 1953	The matter was brought to the notice of Government in February, 1955 but intimation about the recovery is still awaited.
29.	Recovery of the cost of Salt issued.	5,012	During local audit of the accounts of a Distict Controller of Civil Suppiles, it was noticed that a sum of Rs. 5,012 was lying outstanding against one party on account of the difference in ihe price of salt allotted and the uantity actually delivered.	June/July, 1953	The matter was brought to notice of the Government in March, 1954 but intimation about the recovery is still awaited.
30.	Loss due to godown shortage of Civil Supplies commodities.	9,887	the office of a District Controller of Civil Supplies, it was noticed that Government sustained a loss of Rs. 9,887 due to godown shortage of Civil Supplies commodities, in excess of the allowable limit.	June/July, 1953	The matter was reported to the Government in March, 1954 but intimation about the recovery is still awaited.
31.	Recovery from a Storing Agent.	22,381	During local audit of the accounts of a Subdivisional Controller of Civil Supplies, it was noticed that a sum of Rs. 22,381 was lying outstanding for a long time, against a Storing Agent.	December, 1953	The matter was brought to notice of the Director of Procurement and Distribution in May, 1954 but intimation about the recovery is still awaited.
32.	Loss due to missing gunny bags shown in accounts as issued.	Not known	It was noticed during local audit of the accounts of an Officer-in-charge, Civil Supplies Depot. that 17,260 gunny bags were found short at the time of physical verification but the shortage was adjusted in the l ooks as issued without obtaining the sanction of the competent authority.	October, 1953	The matter was brought to notice of the Director of Storage, in November, 1954 with a suggestion for thorough investigation and for fixing up responsibility for the shortage but information about the action taken is still awaited.
33.	Recovery from Storing Agents	29,949	During local audit of the accounts of a District Controller of Civil Supplies it was found that a sum of Rs.29,949 was lying outstanding against different Stor'ng Agents although the agencies of these Storing Agents had already been terminated long before.	December, 1953	The matter was brought to notice of the Director of Procurement and Distribution in June, 1954 but intimation about the recovery is still awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

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1	2	3	4	5	6
		Rs.			
34.	Non-real sation of Government dues.	1,03,653	In course of local audit of the accounts of a Subdivisional Controller of Civil Supplies, it was noticed that a sum of Rs.1,03,653 was lying outstanding against one party on account of freight of salt. On enquiry it was stated that the party had left Pakistan after partition. No action appeared to have been taken to realise the amount from the movable or immovable properties of the party left in Pakistan.	September/October, 1953.	The matter was brought to notice of the Government in October, 1954 but the action taken has not been reported to Audit.
35.	Non-realisation of Government dues.	88,961	During local audit of the accounts of a Subdivisional Controller of Civil Supplies, it was noticed that a sum of Rs.88,961 had been lying outstanding against different Carrying Contractors since 1947, on account of non-delivery of Civil Supplies commodities, etc.	August/September, 1953.	The matter was brought to notice of the Government in November, 1954 but the action taken has not been reported to Audit.
36.	Heavy transit shortages beyond admissible limit.	43,426	During local audit of the accounts of a Subdivisional Controller of Civil Supplies it was noticed that Government sustained a loss to the extent of Rs.43,426 due to transit shortages of different kinds of foodgrains in excess of the allowable limits.	December, 1953	The matter was reported to the Government in March, 1954 but the adjustment of shortages is still awaited.

37.	Loss due to double payment to a Contractor.	905	During local audit of the accounts of a Subdivisional Controller of Civil Supplies it was detected that a sum of Rs.905 was paid a second time to a Contractor, who was paid earlier for the same service rendered by him. This was a case of double payment.	August/September, 1953.	The matter was brought to notice of the Government in November, 1954 but information about the recovery of the amount is still awaited in Audit.
38.	Non-realisation of outstanding dues from the Ex-Storing Agents.	2,29,632	During local audit of the accounts of a District Controller of Civil Supplies it was noticed that a sum of Rs.2,29,632 was lying outstanding against 5 Storing Agents, for a long time. The local office stated that the parties also had their claims againt Government which were pending with the "Application Committe:."	December 1953, and January, 1954.	The matter was brought to notice of the Government in November, 1954 but the action taken in the matter has not been reported to Audit.
39.	Overpayment to one Storing Agent.	10,070	In the office of a Subdivisional Controller of Civil Supplies it was found that a sum of Rs.10,070 was paid in excess to one Storing Agent on account of extra-commission to cover boat hire for food grains. This wa in addition to the usual commission he was entitled to according to the terms of the agreement executed by him.	November/December, 1953.	The matter was brought to the notice of Government in August, 1953 but the action taken in the matter has not been reported to Audit.
40.	Loss due to non-accounting in stock of the receipt of Sugar and Salt.	6,52,674	In the office of a Subdivisional Controller of Civil Supplies it was noticed, during local audit, that no accounts for the receipt of 15,767 maunds of sugar valued at Rs.6,52,674 were maintained and no records for the credit of their sale proceeds to Government account could be produced.	November/December, 1953.	Ditto.

ANNEXURE—*contd.*

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		Rs.			
41.	Mis-appropriation of Government money.	3,987	In the office of a Subdivisional Controller of Civil Supplies it was noticed that the sale-proceeds of rice and paddy for the period from 2-8-1951 to 7-9-1951 amounting to Rs.3,987 were neither taken into the Cash Book nor credited into the Treasury.	November/December, 1953.	The matter was brought to the notice of Government in August, 1953 but the action taken in the matter has not been reported to Audit.
42.	Loss due to godown shortage.	26,381	In the course of local audit of the office of a Subdivisional Controller of Civil Supplies it was found that Government sustained a loss of Rs.26,381 due to godown shortages of food-grains in the various Stock Depots of the Subdivision.	November/December, 1953.	Ditto.
43.	Excess issue of ration.	4,724	In a Police Grain Shop it was detected, during local audit, that in a good number of cases ration against the same ration cards was issued a number of times for the same period resulting in an unauthorised and excess issue of ration. Audit suggested a thorough investigation in order to determine the total amount of defalcation made in this way. It was intimated by the Departmental Authorities that the Government	July, 1953.	The case is reported to be still pending with the Court.

			sustained a loss of Rs.4,724 in the Grain Shop and that a regular case of defalcation was started in a Court of law against 5 Clerks, 3 Constables and 1 Subordinate staff.		
44.	Loss due to failure of contract.	1,035	In the course of examination, during local audit, of the tenders for the supply of ghee and mustard oil to a Police Grain Shop it was noticed that an agreement was entered into with a Contractor for the supply of these commodities for 3 months. But after one month's supply, the Contractor stopped further supply on the ground of his illness. Arrangements were then made to obtain supply from some other Contractors at a higher rate and this resulted in a loss of Rs.1,035 to the Government.	February, 1953.	The question of recovery of the amount from the first Contractor is reported to be under consideration of the Administrative Department.

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Analysis under Grants or Appropriations of the Report on the Accounts showing to which Accounts specific reference is made in the report.

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